JOURNAL

OF THE

EXTRAORDINARY SESSION

OF THE

HOUSE OF REPRESENTATIVES

OF THE

COMMONWEALTH OF KENTUCKY

Begun and Held in the City of Frankfort, the Fourteenth Day of February, in the Year of Our Lord 1917, and of the Commonwealth One Hundred and Twenty-five.

PROPERTY OF THE STATE OF KENTUCKY

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JOURNAL

OF THE

HOUSE OF REPRESENTATIVES

EXTRAORDINARY SESSION, 1917

WEDNESDAY, FEBRUARY 14, 1917.

At a special session of the General Assembly of the Commonwealth of Kentucky, began and held at the Capitol in the City of Frankfort, Kentucky, on Wednesday, the 14th day of February, in the year of our Lord one thousand nine hundred and seventeen, and the one hundred and twenty-fifth year of the Commonwealth, in accordance and in obedience to a proclamation issued by the Governor of the Commonwealth on February 3, 1917, as hereinafter set out, the House of Representatives was called to order by Hon. H. C. Duffy, Speaker of the House, and was opened with prayer by the Rev. Father O'Dwyer, pastor of the Roman Catholic Church, of Frankfort, Kentucky.

The roll of members was called and the following persons answered to their names, viz.:

H. F. S. Bailey	Chas. D. Bratcher	Frank J. Brown
Geo. B. Barrett	G. G. Brashear	E. Bullock

Henry A. Cannon	J. M. Johnson	Harry P. Purnell
Glover H. Cary	T. R. Jones	Richard Radcliffe
A. S. Cooper	H. Clay Kauffman	D. S. Richardson
W. P. Cropper	Wm. J. Kuh	John T. Roach
R. T. Crowe	W. T. Lasley	Lewis Ryans
James S. Cruse	M. E. Lee	Joe Schneider
S. C. Dobbs	Dr. J. E. Lilly	L. M. Smith
Jas. R. Dorman	W. R. Lyon	Claude B. Smith
Thomas A. Dover	Dr. C. W. Mathers	John W. Snider
W. E. Dowling	Jacob Metzger	Adam Spahn
H. C. Duffy	Harry J. Meyers	Thomas Spurrier
William Duffy	Claude D. Minor	Ed. D. Stone
Odie Duncan	S. Montgomery	Bannie Tabor
J. R. Durham	G. B. Moores	R. C. Tartar
L. L. Embrey	John T. Murphy	Robt. R. Treadway
T. T. Gardner	B. F. McAtee	F. C. Trivette
Wm. Gearheart	E. B. McGlone	D. B. Tyra
Frank C. Greene	W. J. McMurray	J. Wood Vance
C. H. Grimes	L. T. Neat	J. W. Wall
J. S. Hall	C. B. Nichols	John S. Webb
W. B. Harvey	S. M. O'Brien	W. M. Webb
W. C. G. Hobbs	A. J. Oliver	Frank M. White
A. B. Holland	William A. Perry	J. D. Wills
David J. Howard	Geo. L. Pickett	E. S. Wood
Chas. L. Hunter	A. B. Pieratt	Louis E. Yewell
R.B.Hutchcraft,Jr.	W. A. Price	E. G. Young
R. B. Jackson	J. D. Pumphrey	—86

It appearing that a majority of all the members of the House are present, the following proclamation was read by Eli Berry, chief clerk of the House, viz.:

PROCLAMATION BY THE GOVERNOR.

To the General Assembly of the Commonwealth of Kentucky:

The State for a number of years has faced a continually increasing deficit in the treasury, and there are now outstand-

ing and unpaid several millions of State warrants bearing interest at five per cent per annum.

The people of this Commonwealth, realizing the pressing need of a readjustment of their laws relating to revenue and taxation upon modern lines, have twice voted favorably on an amendment to their Constitution authorizing such legislation. The last General Assembly adopted a resolution providing for the appointment of a commission to devise a new system of revenue and taxation for the State, to be submitted at a regular, or special session to be called for that purpose. This commission has conducted its investigation and formally made its report in conformity to the provisions of the resolution.

In the rush of business at a regular session of the Legislature, where a multitude of measures are introduced and considered, it can hardly be hoped that so vital and complex a question as the revenue and taxing system of the State can be given the consideration it properly deserves. The people of the State must realize that the present condition of the fiscal affairs of the State is unsound and demands immediate relief. It presents, in my opinion, an occasion within the meaning of the Constitution authorizing the Governor in convening the General Assembly in extraordinary session.

In consideration of these conditions, and in accordance with the power vested in me to convene the General Assembly on extraordinary occasion, I, as Governor of the Commonwealth of Kentucky, issue this, my proclamation, convening you in extraordinary session at the seat of government in Frankfort, at twelve o'clock noon, on Wednesday, February the fourteenth, nineteen hundred and seventeen, for the sole purpose of considering the subject of revenue and taxation. You will, therefore, in accordance with this proclamation, assemble in such session at the State Capitol at Frankfort on the day and date above mentioned, to consider the subject of revenue and taxation exclusively.

Given under my hand, this, the third day of February, nineteen hundred and seventeen, and the one hundred and twenty-fifth year of the Commonwealth.

By the Governor: A. O. STANLEY.

JAMES P. LEWIS,
Secretary of State.

(Seal)

By J. A. SCOTT,
Assistant Secretary of State.

A communication, in writing, was received from the Governor as follows, viz.:

Commonwealth of Kentucky.
Executive Department.
Frankfort, February 14, 1917.

Gentlemen of the House of Representatives:

I have the honor to report that since the adjournment of your honorable body at its regular session, Hon. R. A. Cook, of Christian county, has tendered to me his resignation as a member of the House of Representatives, and that I have accepted same.

Very respectfully,

A. O. STANLEY,
Governor.

A certificate of election of Hiram E. Brown was received and filed by the clerk of the House, which certificate is as follows, viz.:

Commonwealth of Kentucky.
Christian County. Sct.

We, Jewell W. Smith, O. H. Anderson and W. H. Sou-

thall, duly authorized to canvass the returns of the county of Christian, do certify that at an election held in said county, on the 7th day of November, A. D., 1916, Hiram E. Brown was elected to fill the office of Representative for the 10th District of Kentucky, being Christian county, Kentucky.

Given under our hands, this, the 13th day of November, 1916.

J. W. SMITH, Chairman.
W. H. SOUTHALL, Member.
O. H. ANDERSON, Member.

Mr. Hiram E. Brown then came forward to the bar of the House, and the oath of office was administered to him by Eli Berry, chief clerk of the House of Representatives, whereupon Mr. Brown took his seat upon the floor of the House as Representative from the county of Christian.

Mr. O'Brien moved that a committee of three be appointed to notify the Senate that the House is now in session and ready for the transaction of business, and to ask the appointment by the Senate of a like committee to act in conjunction therewith to notify the Governor that the two houses of the General Assembly are in session and ready to receive any communication he may desire to deliver to them.

Said motion was agreed to.

The Speaker then appointed as said committee Messrs. O'Brien, Howard and Lyon.

The House was then notified by a committee of Senators Zimmerman, Helm and Bradley that the Senate was in session and ready for the transaction of business.

Mr. Dowling offered the following resolution, viz.:

Whereas, this country is now in dire peril of being

plunged into war, and the President being forced to sever diplomatic relations with one of the great powers; now, therefore,

Be it resolved, That this, the House of Representatives of Kentucky, endorse and approve the action of President Wilson.

Said resolution was adopted.

After a time the committee appointed to notify the Senate and the Governor reported that they had discharged that duty.

A message in writing was received from the Governor as follows, viz.:

Gentlemen of the Senate and House of Representatives:

Previous legislatures have generously provided for many things, good and laudable in themselves, for the improvement and enlargement of penal and eleemosynary institutions, for the pensioning of aged and dependent Confederate veterans, for a more liberal compensation for circuit judges, for the preservation of forests, for the cure and prevention of contagious diseases and for other purposes. It is to be regretted, however, that at the time these appropriations were authorized, no adequate provision was made for the necessary increase in revenue necessary to meet them. As a result, more than three-fourths of the revenue of the State are absorbed by fixed appropriations which cannot be curtailed by one dollar.

No human ingenuity, no possible economy can, under existing conditions, over which this administration has no control, bring the necessary expenses of the State government, however economically administered, within its current revenues.

This necessary and inevitable deficit is temporarily provided for by the issuance of warrants having no fixed date of maturity and bearing a high rate of interest. At this date, such outstanding warrants amount to $3,773,715.02. The fact that such warrants cannot be funded by legislative enactment under the Constitution of this State is conclusive evidence of the purpose of the framers of that instrument—that the General Assembly should provide a revenue adequate to meet, without such deficit, all expenses incident to the proper conduct of the State government at the time they are incurred.

The present taxing system of the State is not only grossly inadequate for the purposes for which it was designed—in the language of the admirable report of the Tax Commission now before you—"There is now no adequate method of forcing all property on the assessment roll, no adequate method of determing or fixing the proper taxable value, when the same is listed, and no adequate means for equalizing or equitably distributing the burden of taxation."

The imperative need of immediate and radical tax reform has long been felt, and such legislation as you are now assembled to enact repeatedly demanded by the people of this Commonwealth.

To that end the Constitution has been amended that your powers might be enlarged and that you be offered every opportunity to give to Kentucky a just, progressive and modern taxing system, a system equitably distributing the burdens of taxation, embracing every character of property, tangible and intangible. The Constitution as amended, permits the adoption of such methods as will enable you the more readily to reach, for purposes of taxation, property now practically exempt, and I have every reason to believe that when you have placed upon the tax rolls hundreds of millions of such hidden and intangible property, that the needed revenue for the proper maintenance of the State government may be secured, while at the same time materially lightening

the present burden upon agricultural lands, which hitherto have borne a manifestly inequitable share of taxation.

The task of putting into effect the provisions of our amended Constitution may be difficult. It is, however, no new question, and a short review of the history of this legislation can leave in the minds of no unbiased citizen any doubt of the plain and imperative purpose of an overwhelming majority of the electors of Kentucky, that this work be done thoroughly and immediately.

By virtue of the recent amendment to which I have referred—

> "The General Assembly shall have power to divide property into classes and to determine what class or classes of property shall be subject to local taxation."

The purpose of this provision was twofold.

First—By imposing a rate collectable without being confiscatory, to force from hiding hundreds of millions invested in foreign stocks and bonds, notes, mortgages and accounts, now practicaly omitted from assessment; and,

Second—In that way to relieve visible holdings—agricultural lands especially—from a disproportionate and grossly inequitable share of the tax burden of the State.

No change in the organic law has been more exhaustively discussed or more thoroughly considered. On February the ninth, nineteen twelve, the proposed amendment passed the Senate by a vote of thirty-four to one. This amendment, with an added referendum, passed the House March the first by a vote of seventy-eight to three. Submitted to the voters at the November election, nineteen thirteen, it was adopted by a majority of thirty-three thousand five hundred, more than two to one of those voting, favoring its adoption.

The Secretary of State having failed to comply with the provisions of the law governing the submission of such amendments, it was *again* introduced at the session of nineteen fourteen, passing the Senate February the twenty-sev-

enth, by a vote of twenty-nine to one, and the House, March the seventeenth by a vote of seventy-two to sixteen.

This amendment being a second time submitted to the voters at the succeeding general election, was adopted by a majority of thirty-two thousand and twenty-seven.

Both political parties in their latest State conventions have expressed the fixed purpose of the people as unequivocally as the electors at the polls. Both parties by platform declaration favored immediate tax revision and the adoption of this amendment.

I congratulate the General Assembly that a part, at least, of the vital and difficult work before you has been done by able and diligent public servants who have given no little time and careful attention to the subject in hand.

On March the fifteenth, nineteen twelve, the Governor approved an act to "investigate revenue and taxation in this State and recommend a plan for the revision thereof." The Tax Commission of nineteen twelve made a voluminous report which contained much of interest to the student of this now vital question, whether you concur in all of its findings or not.

Pursuant to a joint resolution of the last General Assembly I appointed a Tax Commission consisting of three members of the Senate and four of the House, to serve without compensation, and charged with investigating conditions in this State and recommending a suitable and adequate revenue system.

After continued and extensive hearings and most diligent and exhaustive study of this subject, this commission has submitted its final report. That report is before you, and will, I trust, form the basis, at least, for the construction of a system of revenue and taxation which will foster new enterprises, will invite rather than repel the investment of capital in this, the richest of all fields for investment, and by a wise and just assessment, adequately provide the sorely needed

revenues for the proper and successful conduct of the business of the State.

It is my earnest hope that the work of this commission and of the General Assembly will prove a lasting boon to the people of this State, and an impetus to enterprise in every legitimate field of endeavor. In putting into effect your mandate, it was my purpose that no small, no personal, no mere partisan consideration might mar the excellence of a task so large and so pregnant with good or ill to the whole people. It was my earnest desire in the selection of this honorable body, that it should be more than BI-partisan, that it should in its efforts and aspirations be NON-partisan—that no man and no section should be denied a full and fair hearing. For that reason, this commission is not Democratic or Republican, it is not urban or rural. Upon it are representatives of both parties, taken from the mountains, the Blue Grass and the Purchase. During its deliberations differences of opinion have been discussed without bitterness or the impugning of a colleague's motive, and in the end, I am happy to advise you, that they all heartily concur in the conclusion submited for your consideration. Differing radically upon moral, social and political issues, they were selected because of my faith in their capacity, integrity and vivid appreciation of the importance of the duty assigned, and the nearness of the result of their labors to every citizen of the Commonwealth.

They were a unit upon one question, single in their fixed purpose to devise some adequate means by which intangible property, much of it in the hands of the rich, might be forced to bear its just proportion of taxation, from which it had been hitherto exempt, and that agricultural lands, now excessively burdened, might be in a measure relieved by a new and more equitable system.

I trust that, mindful of the meager fiscal resources of the State, you will most cheerfuly endure a measure of inconvenience, that no day or hour may be wasted in bringing your work to a conclusion at the earliest moment consistent with

the faithful performance of your duties. Had I consulted your convenience or my own, I should not have called you from your homes and business at this time. It is, however, incumbent upon the General Assembly and the executive alike, that we render willing and instant obedience to the explicit, persistent and oft-repeated demand of the sovereign citizens of the State, that you proceed with all possible celerity to carry into effect the mandate of the Constitution, and provide for this Commonwealth a modern, just and efficient system of revenue and taxation.

Respectfully submitted,

A. O. STANLEY,
Governor of Kentucky.

Frankfort, Februray 14, 1917.

Mr. Hutchcraft moved that the Governor's message be spread upon the Journal of the House.

Said motion was agreed to.

Mr. Speaker Duffy called for the introduction of bills, whereupon the following bills were introduced, ordered printed, and referred, viz.:

By Mr. Oliver:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of

supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

To the Committee on Revenue and Taxation.

By Mr. Gardner:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock and shares in building and loan associations, designing what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an additional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

To the Committee on Revenue and Taxation.

By Mr. Pickett:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid in certain cases, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by depositors and banks relative to said deposits, fixing the time for said

reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

To the Committee on Revenue and Taxation.

Mr. William Duffy moved that the House do now adjourn, to meet again tomorow at 10 o'clock a. m.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, FEBRUARY 15, 1917.

The House was opened with prayer by the Rev. Father O'Dwyer, pastor of the Roman Catholic Church, of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same approved.

Upon a call of the counties and representative districts no bills were introduced.

Mr. Price offered the following resolution, viz.:

Be it resolved by the House of Representatives:

That the pastors of the several churches of the City of Frankfort be, and they are, invited to open the daily sessions of this House with prayer.

Said resolution was adopted.

Mr. Crowe offered the following resolution, viz.:

Whereas, the impending tax legislation should receive the widest publicity, and every business interest should be given the fullest hearing possible consistent with the orderly transaction of the business of this House; and,

Whereas, every member of the House is desirous of obtaining all the information possible in connection with this legislation, which is so vital to the interests of the State;

Be it resolved, That all hearings by the public on the proposed tax legislation be held in this chamber before the Committee of the Whole, and that the Rules Committee be instructed to formulate a plan for such hearings and submit it for the ratification of the House at the Friday morning's session (February 16th), at 11 o'clock, and this be made a special order of business for that hour.

Said resolution was adopted.

A message was received from the Senate, announcing that they had adopted a joint resolution of the following title:

S. Res. 1. Resolution endorsing President Wilson's course in regard to the European war.

Said resolution was ordered to lie on the clerk's desk.

Mr. Greene offered the following resolution, viz.:

Be it resolved by the House of Representatives of Kentucky:

That a majority of the members present and voting when a quorum is present will determine any motion offered for consideration by any member of this House.

A roll call being required on the adoption of said resolution is as follows, viz.:

Those voting in the affirmative were:

Peter Ampler	W. B. Harvey	A. B. Pieratt
H. F. S. Bailey	W. C. G. Hobbs	J. D. Pumphrey
Geo. B. Barrett	A. B. Holland	Harry P. Purnell
C. H. Bays	David J. Howard	Richard Radcliffe
Chas. D. Bratcher	Chas. L. Hunter	D. S. Richardson
G. G. Brashear	R.B.Hutchcraft,Jr.	John T. Roach
Frank J. Brown	R. B. Jackson	L. M. Smith
W. H. Brown	J. M. Johnson	E. D. Smith
Hiram Brown	T. R. Jones	Claude B. Smith
E. Bullock	W. H. Jones	John W. Snider
Henry A. Cannon	H. Clay Kauffman	Thomas Spurrier
Glover H. Cary	Wm. J. Kuh	Ed. D. Stone
A. S. Cooper	M. E. Lee	Bannie Tabor
W. P. Cropper	Dr. J. E. Lilly	R. C. Tartar
R. T. Crowe	W. R. Lyon	J. H. Thompson
James S. Cruse	Dr. C. W. Mathers	Robt. R. Treadway
Harry C. Cummins	Jacob Metzger	F. C. Trivette
S. C. Dobbs	Claude D. Minor	D. B. Tyra
Jas. R. Dorman	S. Montgomery	J. Wood Vance
Thomas A. Dover	G. B. Moores	J. W. Wall
William Duffy	John T. Murphy	John S. Webb
Odie Duncan	B. F. McAtee	W. M. Webb
J. R. Durham	E. B. McGlone	Frank M. White
J. M. Elliston	W. J. McMurray	J. D. Wills
L. L. Embrey	L. T. Neat	M. O. Wilson
Wm. Gearheart	C. B. Nichols	E. S. Wood
W. G. Gooch	S. M. O'Brien	Louis E. Yewell
Frank C. Greene	A. J. Oliver	E. G. Young
C. H. Grimes	William A. Perry	
J. S. Hall	Geo. L. Pickett	—88

Said resolution was adopted.

Mr. Perry offered the following resolution, viz.:

Resolved, That the joint rules of 1916 session of the House of Representatives be and they are hereby adopted as

the rules of this special session, with the exception of rule forty.

Said resolution was ruled out of order.

Mr. Hutchcraft stated that the Attorney General had on hand a supply of printed tax law in pamphlet form, and moved that the Sergeant at Arms of the House be directed to call upon the Attorney General and procure a sufficient number of said pamphlet forms to place one upon the desk of each member of this House.

Said motion was agreed to.

Mr. L. M. Smith moved that the rules which governed the 1916 session of this House and under which this special session is now operating be referred to the Committee on Rules.

Said motion was agreed to.

The committee to which the same had been referred reported a bill of the following title, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards

of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

Said bill was read the first time at length and ordered to be placed in the calendar.

Mr. Spahn moved that this House do now adjourn.

As an amendment to said motion, Mr. Crowe moved that this House adjourn to meet tomorrow morning at 10:30 o'clock.

Said amendment and motion of Mr. Crowe was agreed to.

Mr. Spahn's motion, as amended by Mr. Crowe, was then agreed to.

And then the House adjourned.

FRIDAY, FEBRUARY 16, 1917.

The House was opened with prayer by the Rev. Father O'Dwyer, pastor of the Roman Catholic Church, of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same approved.

Upon motion made by Mr. Hutchcraft, Representative M. E. Lee, of Hardin county, was granted an indefinite leave of absence.

Mr. Robt. T. Crowe was granted an indefinite leave of absence by the House.

Mr. Murphy moved that when this House adjourn today it be to meet again on Monday, February 19, 1917, at 1 o'clock p. m.

Said motion was agreed to.

Mr. Oliver moved that the Speaker appoint Mr. Hiram E. Brown to the vacancies created by the resignation of Mr. R. A. Cook on the following committees, namely: Alcoholic Liquor Traffic, Constitutional Amendments; Classification of Cities and Towns, Charitable Institutions, Insurance, Life and Accident; Kentucky Statutes and Railroads.

Said motion was agreed to.

Thereupon Mr. Speaker appointed Mr. Hiram E. Brown to fill the vacancies on said committees.

Mr. Crowe indicated the hour for the special order of the day, namely 11 o'clock a. m., the time fixed for the Rules Committee to submit plan for hearings before the Committee of the Whole, and for the ratification of same by the House.

Mr. Price, of the Rules Committee, offered the following resolution, viz.:

Resolution fixing time for, and method of, hearings on House Bills Nos. 1, 2 and 3.

Be it resolved by the House of Representatives:

1. That the House, in Committee of the Whole, invite the following persons, bodies, and the respective owners, or their representatives, of the classes hereinafter indicated, to appear before it, on the dates mentioned below, and discuss House Bills 1, 2 and 3, to-wit:

Monday, February 19th: Members of the present and former State Tax Commissions.

Tuesday, February 20th: Manufacturers and commercial bodies.

Wednesday, February 21st: Farmers and other real estate owners and heads of State departments.

Friday, February 23rd: Mines, timber and lumber, railroads and streets railways, and other public utilities; banks and building associations.

Monday, February 26th: Representatives of municipalities and fiscal courts.

Tuesday, February 27th: All persons affected by the proposed bills not specifically mentioned above.

Section 2. Farmers and other real estate holders may conclude the debate if they so desire.

Sec. 3. The Committee of the Whole will meet immediately after the House, at its initial session, disposes of the business before it other than pending bills, and remain in session until five o'clock p. m., with one recess, to-wit: 12:30 to 2:00.

Sec. 4. Addresses shall be limited to one hour each, but the committee may, by a majority vote, extend the time.

Sec. 5. Any member of the committee may submit, in writing, questions to the person addressing the committee to be answered by him at the close of his address. Speakers shall not otherwise be interrupted.

Sec. 6. The committee shall have full power and authority to take all steps necessary to afford to any party interested a full and fair hearing.

Sec. 7. All communications relative to hearings shall be addressed to the Speaker of the House.

Said resolution was adopted.

Mr. Hutchcraft offered the following resolution, viz.:

Resolved, That the standing committees appointed at the regular 1916 session be continued, and that, so far as applicable, the rules adopted at that session be continued in force, subject to the resolution adopted February 15, 1917.

Said resolution was adopted.

Mr. Hobbs called up for consideration from the clerk's desk the following joint resolution, viz.:

S. Res. 1. Resolution endorsing President Wilson in regard to European war.

Whereas, Americans as a peace-loving people, have looked with horror on the war across the sea, hoping every day that circumstances would enable our nation to lead the way to a peaceful adjustment; and,

Whereas, consistent with this attitude, the President of the United States has devoted himself with almost superhuman effort to the accomplishment so earnestly desired; and,

Whereas, the trend of events, however, has, without any act of our own, brought us near the maelstrom of conflict, and when an issue is joined between our Republic and any other power on earth, the voice of Kentucky is always raised in support of our constitutional leader; therefore,

Be it resolved by the Senate of Kentucky, the House of Representatives concurring:

That recognizing that President Wilson will preserve peace at any cost, save that of national honor, we, the representatives of the people of this Commonwealth, assure him of our unswerving confidence, and pledge to him our support, at the same time felicitating him upon the circumstance of his having the hearty and patriotic support of the two distinguished Senators of this State and of the Kentucky delegation of Congress.

Said resolution was concurred in.

Mr. Harvey offered the following joint resolution, viz.:

H. Res. 1. Resolution inviting ex-Governor Judson Harmon of Ohio and United States Senator Hiram Johnson, of California to address the joint session of the Kentucky Legislature on the question of revenue and taxation.

Ordered that said resolution lie on the clerk's desk.

Mr. Perry moved that the rules under which this House is now operating be printed in manner and form as House bills are printed and a copy of same be laid upon the desk of each member.

Said motion was agreed to.

Mr. Treadway moved that the Speaker appoint two members of the House, opposite in political affiliation, to the members composing the present Committee on Revenue and Taxation, in addition to those members now serving on said committee.

Said motion was ruled out of order.

Mr. Treadway moved that the rules of the House be suspended.

Said motion was agreed to.

Mr. Treadway moved that the Speaker appoint three additional members of the House on the Committee on Revenue and Taxation, the said members to be opposite in their political affiliation to the members now composing said committee.

Said motion was agreed to.

Thereupon the Speaker appointed as such additional

members on the Committee on Revenue and Taxation, Messrs. Treadway, W. M. Webb and M. O. Wilson.

Upon a call of the committees no bills were reported.

The House then took up for consideration from the calendar a bill of the following title, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

The provision of the Constitution as to the second reading of said bill at length being dispensed with, it was read the second time by its title, and ordered to be placed in the orders of the day.

There being no further business, on motion the House adjourned to meet Monday, February 19, 1917, at 1 o'clock p. m.

MONDAY, FEBRUARY 19, 1917.

The House was opened with prayer by the Rev. M. T.

McGlothlin, pastor of the Baptist Church of the City of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with and the same was approved.

Mr. Speaker Duffy called for the introduction of bills, and the following bills were introduced, ordered printed, and referred as follows:

By Mr. Howard:

H. B. 4. An Act providing for a license tax on persons, firms, associations and corporations engaged in the business of mining coal; pumping, extracting and producing crude oil from the earth; and pumping, extracting and producing natural gas from the earth.

To the Committee on Revenue and Taxation.

By Mr. Spurrier:

H. B. 5. An Act relating to revenue and taxation, and providing a license tax on crude petroleum, and providing penalties for the violation of its provisions.

To the Committee on Revenue and Taxation.

By same:

H. B. 6. An Act relating to revenue and taxation, providing a license tax on the mining of coal, and providing penalties for the violation of its provisions.

To the Committee on Revenue and Taxation.

By same:

H. B. 7. An Act relating to revenue and taxation, and providing a license on distilled spirits known as double stamp spirits and providing penalties for the violations of its provisions.

To the Committee on Revenue and Taxation.

By same:

H. B. 8. An Act to amend Section 4114a of Chapter 108, Kentucky Statutes, relating to revenue and taxation.

To the Committee on Revenue and Taxation.

By same:

H. B. 9. An Act relating to revenue and taxation and providing a license tax on the manufacture of malt liquors, and providing a penalty for violation of its provisions.

To the Committee on Revenue and Taxation.

By Mr. Radcliffe:

H. B. 10. An Act to provide revenue by taxation for the improvement and construction of the public roads and bridges of the county.

To the Committee on Revenue and Taxation.

Mr. W. M. Duffy offered the following resolution, viz.:

Whereas, the clerk of this house must have the services of a stenographer, and as well the Speaker, and as there has been no provision made by the House for the employment of same; now, therefore,

Be it resolved, That the Speaker appoint a committee of

three to wait upon the Governor to devise ways and means whereby such help can be gotten from the various departments of the State.

Said resolution was adopted.

Whereupon the Speaker appointed as such committee, in accordance with said resolution, Messrs. W. M. Duffy, W. H. Jones and L. M. Smith.

Mr. L. M. Smith offered the following resolution, viz.:

Whereas, our State is greatly burdened by debt, and,

Whereas, it has been the custom of the General Assembly from time immemorial to adjourn for Washington's birthday, on February 22nd;

Be it resolved, That this body could no more fittingly celebrate the birth of the Father of Our Country, nor render at this time a more patriotic service to our State than to continue in session on said date, thereby expediting the important business now before the House, and saving to the State the expense of one day's session.

Mr. W. M. Duffy moved that said resolution be laid on the table.

Said motion was agreed to.

Mr. Hobbs offered the following resolution, viz.:

Be it resolved, That the State Librarian furnish to each member of the House ten double pages of ruled legal cap paper for use during this session of the House, upon which to write motions, questions and resolutions so as to facilitate and assist the clerk of the House in his work.

Mr. Roach moved that said resolution be laid on the table.

Said motion was agreed to.

Mr. Harvey called up for consideration from the clerk's desk a resolution of the following title, viz.:

H. Res. 1. Resolution inviting ex-Governor Judson Harmon of Ohio and United States Senator Hiram Johnson of California to address the joint session of the Kentucky Legislature on the question of revenue and taxation.

Said resolution reads as follows, viz.:

Resolved, That this Legislature jointly invite ex-Governor Judson Harmon of Ohio and United States Senator Hiram Johnson, of California, to address the joint session of the Kentucky Legislature on the question of revenue and taxation, at their convenience within the next three weeks, and that they be notified by wire of this invitation.

Said resolution was adopted.

Upon a call of the committees no bills were reported.

Mr. Hutchcraft moved that this House do now resolve itself into a Committee of the Whole on the State of the Commonwealth for the purpose of hearing members of the present and former State Tax Commissions discuss House Bills 1, 2 and 3.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on said bills.

Mr. Speaker designated Mr. W. A. Price to preside as chairman of the Committee of the Whole.

Mr. Speaker Duffy vacated the chair.

Mr. Price presided as chairman of the Committee of the Whole House.

After a time Mr. W. M. Duffy moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker of the House resumed the chair.

Said motion was agreed to.

Mr. Price, chairman of the Committee of the Whole, reported progress; that Messrs. Ellwood Hamilton, W. O. Davis, S. R. Glenn and Hiram Brock had addressed said committee, and moved that said committee stand adjourned to reconvene for said purpose again in accordance with resolution adopted February 16, 1917.

Mr. W. M. Duffy moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, FEBRUARY 20, 1917.

The House was opened with prayer by the Rev. M. T. McGlothlin, pastor of the Baptist Church of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock, and shares in building and loan associations, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an additional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

By same:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money in banks, prescribing by whom said taxes shall be paid in certain cases, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by depositors and banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

Said bills were read the first time at length and ordered to be placed in the calendar.

Mr. Perry moved that the time set apart for the real estate dealers and owners to discuss taxation before the Commitee of the Whole, in accordance with resolution adopted February 16th, be defered until Wednesday, February 28th.

Said motion was agreed to.

Mr. W. M. Duffy moved that this House do now resolve itself into a Committee of the Whole on the State of the Commonwealth for the purpose of hearing manufacturers and commercial bodies and their representatives discuss House Bills 1, 2 and 3.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on said bills.

Mr. Speaker Duffy designated Mr. W. M. Duffy to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. W. M. Duffy presided as chairman of the Committee of the Whole.

After a time Mr. Hutchcraft moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. W. M. Duffy, chairman of the Committee of the Whole, reported progress; that Messrs. Huhlein, Aubuchon and Vaughn, of the City of Louisville, Kentucky, representing the manufacturers and commercial bodies of said city, addressed said committee, as did Messrs. Davis, Abbitt and Grimsley, representing the commercial bodies of the cities of Lexington, Newport and Maysville, Kentucky, and moved that said committee stand adjourned to reconvene for said purpose again in accordance with resolution adopted February 16, 1917.

Said motion was agreed to.

The House was then in order.

Mr. Duffy moved that when this House adjourn today it be to meet again tomorrow at 10 o'clock a. m.

Said motion was agreed to.

Mr. Harvey moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, FEBRUARY 21, 1917.

The Speaker laid before the House the following communication, viz.:

Frankfort, Ky., February 21, 1917.

Hon. Eli Berry, Chief Clerk.

Dear Eli: The death of Judge Desha, my brother-in-law, renders it necessary for me to go at once to Cynthiana.

I wish to appoint Mr. W. A. Price to act as Speaker until my return. Yours truly.

(Signed) H. C. DUFFY, Speaker.

Mr. Price presided as Speaker.

The House was opened with prayer by the Rev. M. T. McGlothlin, pastor of the Baptist Church of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Mr. Hobbs asked that the following communication be read to the House, which was granted, namely:

City of Lexington, Ky.
Board of Commissioners.
February 20, 1917.

Hon. W. C. G. Hobbs.

Dear Sir: Following your telephone communication relative to the assessable value of real estate and personal property, would say that the real estate bears the burden of taxation. From the published cash deposits in the various banks of this city there is more than ten millions of dollars subject to check, while only two hundred and twenty-one thousand was given in for assessment, and all other personal property that should be and is subject to taxation is constantly covered up.

Realty assessments for 1917	$22,025,451
Personal (both tangible and intangible)	6,934,610

In round numbers the county assessment amounted to about $41,000,000. The city assessment exclusive of property beyond the city limits was $28,960,061. Thus you will see

that the taxpayer within the city limits of Lexington pays more than seventy per cent of the gross cost of the county expense; in addition, the city taxpayer bears the entire burden of its municipal expense.

I have often thought and now believe that cities and counties should be separate tax units.

If I can be of any further service let me hear from you.

Yours respectfully,

GEO. B. OTT,
Chief Clerk Finance Dept.

Said communication was referred to Committee on Revenue and Taxation.

Mr. Stone offered the following resolution, viz.:

Whereas, we, the representatives of the taxpayers of this Commonwealth, have been called in extra session for the purpose of considering the question of revenue only, believing that every member of this body desires to labor and work faithfully for an equitable and creditable tax law for the people of this State; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That this House remain in session all working days in each week, assembling at 9:00 o'clock a. m., adjourning at 12 m., and reassembling at 1:30 p. m., and adjourning at 5 o'clock p. m.

Mr. W. M. Webb moved that said resolution be laid on the table.

Said motion was agreed to.

Mr. Meyers offered the following resolution, viz.:

Be it resolved, That on account of the 22nd of February being Washington's birthday, a recognized legal holiday, and on account of the bereavement to our Speaker, Hon. H. C. Duffy, in the loss of his brother-in-law; therefore,

Be it resolved, That when the House of Representatives and Senate adjourn today they adjourn to meet on Monday at 1 o'clock p. m.

Mr. Meyers moved that the rules be suspended and that said resolution be adopted.

Said motion was ruled out of order.

Said resolution was ordered to lie on the clerk's desk.

Mr. Meyers offered the following resolution, viz.:

Be it resolved by the House of Representatives, the Senate concurring therein:

That when we adjourn today we adjourn to meet again Monday at 1 o'clock p. m.

Ordered that said resolution lie on the clerk's desk.

Mr. Meyers moved that when this House adjourns today it be to meet on Saturday next at 5 o'clock p. m.

As an amendment to said motion, Mr. Pumphrey moved that when this House adjourns today it be to meet on Monday next at 1 o'clock p. m.

As a substitute for said motion and amendment, Mr. Hobbs moved that when this House adjourns today it be to meet on Friday next at 10 o'clock a. m.

As an amendment to the substitute offered by Mr. Hobbs,

Mr. L. M. Smith moved that when this House adjourns today it be to meet on Friday next at 10:05 o'clock a. m.

Mr. Minor moved the previous question.

Said motion was agreed to.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

The yeas and nays being required by Messrs. Spahn and Minor on the amendment offered by Mr. L. M. Smith to the substitute proposed by Mr. Hobbs, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	L. B. Hamilton	William A. Perry
C. H. Bays	W. B. Harvey	Geo. L. Pickett
Chas. D. Bratcher	W. C. G. Hobbs	A. B. Pieratt
G. G. Brashear	A. B. Holland	Richard Radcliffe
Frank J. Brown	David J. Howard	John T. Roach
W. H. Brown	Chas. L. Hunter	L. M. Smith
Henry A. Cannon	R.B.Hutchcraft,Jr.	E. D. Smith
Glover H. Cary	J. M. Johnson	Claude B. Smith
A. S. Cooper	T. R. Jones	John W. Snider
S. B. Coleman	W. H. Jones	Ed. D. Stone
W. P. Cropper	H. Clay Kauffman	R. C. Tartar
Harry C. Cummins	Dr. C. W. Mathers	J. Wood Vance
Odie Duncan	Claude D. Minor	J. W. Wall
J. R. Durham	S. Montgomery	John S. Webb
J. M. Elliston	G. B. Moores	Frank M. White
L. L. Embrey	B. F. McAtee	M. O. Wilson
T. T. Gardner	E. B. McGlone	E. S. Wood
W. G. Gooch	W. J. McMurray	Louis E. Yewell
J. S. Hall	S. M. O'Brien	E. G. Young

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Those who voted in the negative were—

Peter Ampler	C. H. Grimes	J. D. Pumphrey
Hiram Brown	R. B. Jackson	Harry P. Purnell
E. Bullock	Wm. J. Kuh	D. S. Richardson
James S. Cruse	Dr. J. E. Lilly	Adam Spahn
S. C. Dobbs	W. R. Lyon	Thomas Spurrier
Thomas A. Dover	Jacob Metzger	Bannie Tabor
W. E. Dowling	Harry J. Meyers	Robt. R. Treadway
William Duffy	John T. Murphy	D. B. Tyra
Wm. Gearheart	L. T. Neat	W. M. Webb
Frank C. Greene	A. J. Oliver	J. D. Wills

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Said amendment was agreed to.

Said substitute, as amended, was then agreed to.

Said motion by way of substitute, as amended, was then agreed to.

Mr. Kauffman offered the following resolution, viz.:

Whereas, the Auditor of Public Accounts is made by law the chief fiscal officer of the Commonwealth of Kentucky; and,

Whereas, the present efficient Auditor of Public Accounts, Hon. R. L. Greene, is thoroughly familiar with all the receipts and expenditures for governmental purposes of the Commonwealth of Kentucky; and,

Whereas, he is an efficient and capable official and has had years of experience in connection with several departments of government of the Commonwealth; and,

Whereas, he is made by law chairman of the State Board of Valuation and Assessment, and as such is familiar with the defects and the effectiveness of the present revenue laws of the Commonwealth; and,

Whereas, the Commonwealth of Kentucky can only exact

from the taxpayers of the State sufficient revenue to carry on the expense of the government on an economical and business-like basis; and,

Whereas, this General Assembly has before it no reliable information on receipts and expenditures of revenue as to the present requirements of the State government to properly conduct its affairs on a business basis as a great business concern would; and,

Whereas, it is absolutely necessary that this General Assembly know the fiscal needs of the State before it fixes a tax rate, or provide sources of revenue; therefore,

Be it resolved by the House of Representatives:

That the Auditor of Public Accounts furnish to the House of Representatives on or before the first day of March, 1917, the following information:

1. The total indebtedness of the Commonwealth of Kentucky to January 1, 1917.

2. The average monthly expenses of the State government.

3. A comparative statement of the total revenue of the Commonwealth with the expenses of the Commonwealth for the years of 1912, 1913, 1914, 1915 and 1916.

4. A detailed statement of the expenses of the various institutions and departments of the Commonwealth of Kentucky for the years of 1912, 1913, 1914, 1915 and 1916.

5. A detailed statement of the receipts of the Commonwealth for the years of 1912, 1913, 1914, 1915 and 1916.

This information to show in detail the amount of revenue collected from assessments on real estate by local assessors, the amount of revenue received from notes, stocks and bonds, the amount of revenue received from taxes on insurance companies, license tax or otherwise, the amount of revenue received from tax on franchises or public service corporations, the amount of revenue received from license taxes levied on the capital stock of corporations doing business or incorporated under the laws of Kentucky, the total capitalization of

corporations reporting to the Auditor and not paying franchise tax, and all other sources of revenue derived by license tax or otherwise in detail.

Be it further resolved, That the Hon. R. L. Greene, Auditor of Public Accounts, be invited to address the House of Representatives on the 5th day of March, 1917, at the hour of 11 o'clock a. m. to advise the members of the Legislature as to the defects of the present revenue laws, to suggest remedies therefor and such other information as he desires to furnish to the Legislature in connection with revenue and taxation.

Mr. Hobbs offered the following amendment to said resolution, viz.:

Amend by requesting full information as to the amount of money collected by the revenue agents of the State, and covered into the State Treasury, and the total expense, including salaries of Supervisor of Revenue Agents, together with all fees, commissions and expenses of said revenue agents.

Said amendment was agreed to.

Said resolution, as amended, was adopted.

Mr. Perry offered the following resolution, viz.:

Resolved, That an invitation from the Kentucky House of Representatives be extended to Governor Henry D. Hatfield, of West Virginia, to address us on the subject of taxation, and that he be requested to name a date not later than March 1, 1917.

Said resolution was adopted.

The following bills were introduced, ordered printed, and referred, viz.:

By Mr. Meyers:

H. B. 11. An Act to provide for the assessment of property omitted from taxation and for the collection of taxes thereon, and to designate the officers by which said assessment of property and collection of taxes shall be made and compensation to be paid therefor.

To the Committee on Revenue and Taxation.

By Mr. John S. Webb:

H. B. 12. An Act relating to revenue and taxation, providing for a tax on the production of tobacco, providing for the collection of same, for weighing and marking of same, for the keeping of records in regard to same, for making reports, for inspection of such tobacco and records and warehouses and other places of storing, and providing penalties for violation.

To the Commitee on Revenue and Taxation.

By Mr. Richardson:

H. B. 13. An Act to amend and re-enact Section 3678, Kentucky Statues, Carroll's Edition, 1915, relating to the powers and duties of the Board of Equalization of cities of the sixth class.

To the Commitee on Revenue and Taxation.

Upon a call of the committees no bills were reported.

Mr. McMurray moved that this House do now resolve it-

self into a Committee of the Whole on the State of the Commonwealth for the purpose of hearing farmers and other real estate owners and heads of State departments discuss taxation.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on the subject of taxation.

Mr. Speaker Price designated Mr. L. M. Smith to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. L. M. Smith presided as chairman of the Committee of the Whole.

After a time Mr. Pumphrey moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. L. M. Smith, chairman of the Committee of the Whole, reported progress; that Messrs. F. H. Johnson of Franklin county, Peter Lee Atherton of Jefferson county, and J. H. Thompson of Bourbon county, addressed said committee on the subject of taxation, and moved that said committee stand adjourned to reconvene for said purpose again in accordance with resolution adopted February 16, 1917.

Said motion and report were agreed to.

The House was then in order.

Mr. L. M. Smith moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned to meet on Friday, February 23, 1917, at 10:05 o'clock a. m.

FRIDAY, FEBRUARY 23, 1917.

Mr. Price presided as Speaker.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Hon. Zeb A. Stewart, ex-member of the House of Representatives, was granted the privilege of the floor of the House.

Mr. A. B. Pieratt was granted an indefinite leave of absence by the House.

Mr. J. M. Johnson was granted an indefinite leave of absence by the House.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

The following bills were introduced, ordered printed, and refered, viz.:

By Mr. Mathers:

H. B. 14. An Act regulating the license tax on automobile trucks.

To the Commitee on Revenue and Taxation.

By Mr. Mathers:

H. B. 15. An Act exempting live stock and farm machinery from State tax.

To the Committee on Revenue and Taxation.

A message was received from the Senate, announcing that they had concurred in a joint resolution of the following title, viz.:

H. Res. 1. Resolution inviting ex-Governor Judson Harmon of Ohio and United States Senator Hiram Johnson of California to address the joint session of the Kentucky Legislature on the question of revenue and taxation.

(For said resolution see House Journal of February 19th.)

Mr. Minor moved that this House do now resolve itself into a Commitete of the Whole on the State of the Commonwealth for the purpose of hearing representatives of mines, timber, and lumber; railroads and street railways, and other public utilities; banks and building associations discuss taxation.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on the subject of taxation.

Mr. Speaker Price designated Mr. R. C. Tartar to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. R. C. Tartar presided as chairman of the Committee of the Whole.

After a time Mr. Nichols moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. R. C. Tartar, chairman of the Committee of the Whole, reported progress; that Messrs. C. C. Thomas, member of the Chamber of Commerce of Richmond, Ky.; C. N. Smith of Danville, Ky.; S. K. Veach of Carlisle, Ky., representing building and loan associations; Judge Jas. H. Hazelrigg of Frankfort, Ky., and O. J. Wilkerson of Charleston, W. Va., representing the Oil Producers' Association of Kentucky, addressed said committee on the subject of taxation, and moved that said committee stand adjourned to reconvene for said purpose again in accordance with resolution adopted on February 16, 1917.

Said motion and report were agreed to.

The House was then in order.

Mr. L. M. Smith moved that the rules be suspended, and that Mr. Tabor be permitted to offer a resolution.

Said motion was agreed to.

Mr. Tabor offered the following resolution, viz.:

Whereas, Judge Allie Young of Morehead is one of the best informed men in the Commonwealth on questions of revenue and taxation, and particularly on the production of coal, oil and gas; therefore,

Be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That we extend to the said Judge Allie Young an invitation to address us.

Mr. Perry offered the following amendment to said resolution, viz.:

Amend by fixing the time for said address not later than March 1st.

Said amendment was agreed to.

Said resolution, as amended, was agreed to.

The following resolution was filed with the clerk of the House by the Chamber of Commerce of Richmond, Ky., viz.:

Whereas, it is generally conceded that the State of Kentucky is sorely in need of a revision of its tax laws; and,

Whereas, the present tax bills as presented to the Legislature by the Tax Commission appointed by the Governor, are essentially good and contain the form and substance for the basis of an equitable tax law; and,

Whereas, the bills so presented to the Legislature in their present form appear to place an unequal burden upon the agricultural and landed interests of the State, in that its effect will be to draw its chief revenue from the farms and homes of the people of the State; and,

Whereas, we believe that the burden of taxation should fall more heavily upon the luxuries enjoyed by our citizens rather than upon the substantial source of all our development; therefore,

Be it resolved, That we, the Chamber of Commerce of Richmond, Kentucky, composed of the business men and representative farmers of the county of Madison, hereby endorse

the bills as reported by the Tax Commission with the following amendments, to-wit:

1. That the rate of taxation be reduced from 40 cents on the hundred dollars to 25 cents on the hundred; and,

Be it further resolved, That in our opinion the reduction of the tax rate from 40 cents to 25 cents on the hundred dollars levied alike up all the property in the State will lighten the burden upon all of the citizens and taxpayers of the State and that a special tax on whiskey will place the burden upon the most extensive luxury in the State, which is but fair and equitable, and by which the State will receive ample revenue for its future operation and the liquidation of all of its present indebtedness.

Adopted in open session of the Board of Directors of the Richmond Chamber of Commerce this February 22, 1917.

Attest: R. E. TUELEY, President.
C. C. THOMAS, Secretary-Manager.

Mr. Roach moved that this House do now adjourn.

As an amendment to said motion, Mr. Pumphrey moved that this House adjourn to meet on Monday, February 26, at 1:05 o'clock p. m.

Said amendment was agreed to.

Said motion, as amended, was then agreed to.

And then the House adjourned to meet on Monday, February 26, 1917, at 1:05 o'clock p. m.

MONDAY, FEBRUARY 26, 1917.

Mr. Speaker Duffy resumed the chair.

The House was opened with prayer by the Rev. John James Gravatt, Jr., pastor of the Episcopal Church of Frankfort, Ky.

The reading of the Journal of Friday, February 23rd, was dispensed with, and the same was approved.

The following communication was read to the House, viz.:

Charleston, W. Va.

Eli Berry, Clerk House of Representatives, Frankfort, Ky.:

Please convey to the members of the House of Representatives of the State of Kentucky my appreciation of the very kind invitation extended to me to address the General Assembly upon the subject of taxation. I deeply regret that circumstances preclude my acceptance of the invitation on account of the fact it has been necessary to convene the West Virginia Legislature in extraordinary session, and that session is now in progress and have an interest in common with the members of the Kentucky Legislature in this problem, which has been one of the chief issues of my administration, and if possible it would certainly give me pleasure to address the members of the Kentucky Legislature upon this subject.

HENRY D. HATFIELD,
Governor of West Virginia.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Tabor:

H. B. 16. An Act relating to revenue and taxation and providing a license tax on bachelors over the age of thirty years, and for providing penalties for the violation of this act.

To the Committee on Revenue and Taxation.

By same:

H. B. 17. An Act relating to revenue and taxation and providing a license tax on patent medicines and providing penalties for violations of this act.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock, and shares in building and loan associations, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an additional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks;

prescribing by whom said taxes shall be paid in certain cases, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by depositors and banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. Hutchcraft moved that this House do now resolve itself into a Committee of the Whole on the State of the Commonwealth for the purpose of hearing representatives of municipalities and fiscal courts discuss the subject of taxation.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on the subject of taxation.

Mr. Speaker Duffy designated Mr. Gardner to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. Gardner presided as chairman of the Committee of the Whole.

After a time Mr. Pumphrey moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. Gardner, chairman of the Committee of the Whole, reported progress; that Messrs. Shepherd, Smith and Dillon of the City of Covington, and Messrs. Hughes of Warren county, Gray of Lyon county and Rankin of Mercer county, addressed said committee on the subject of taxation, and moved that said committee stand adjourned to reconvene for said purpose again in accordance with resolution adopted on February 16, 1917.

Said motion and report were agreed to.

The House was then in order.

Mr. W. M. Duffy moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, FEBRUARY, 27, 1917.

The House was opened with prayer by the Rev. John James Gravatt, Jr., pastor of the Episcopal Church of Frankfort.

The Journal of yesterday's proceedings was read and approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Roach:

H. B. 18. An Act to create a State Tax Commission, de-

fining its duties, and repealing all laws in conflict with the provisions of this act, abolishing the State Board of Equalization, the State Board of Valuation and Assessment and transferring the powers and duties of these two boards to the State Tax Commission.

To the Committee on Revenue and Taxation.

By Mr. Mathers:

H. B. 19. All loose leaf tobacco warehouses doing business in this State shall pay a license tax of ten dollars for each million pounds of tobacco sold.

To the Committee on Revenue and Taxation.

By same:

H. B. 20. Live stock and farm implements shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

Mr. Bratcher offered the following resolution, viz.:

Whereas, this body for several days has been assembled in Committee of the Whole for the purpose of hearing pro and con discussion on the proposed tax bills; therefore,

Be it resolved, That this House go into executive session for the purpose of considering said bills.

Mr. L. M. Smith moved that said resolution be laid on the table.

Said motion was agreed to.

Mr. Kauffman moved that this House do now resolve itself into Committee of the Whole on the State of the Commonwealth for the purpose of hearing all persons affected by the proposed tax bills, not heretofore heard, discuss the subject of taxation.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on the subject of taxation.

Mr. Speaker Duffy designated Mr. Bailey to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. Bailey presided as chairman of the Committee of the Whole.

After a time Mr. Nichols moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. Bailey, chairman of the Committee of the Whole, reported progress; that Messrs. McKee of Woodford county, Max Nahm of Bowling Green, Kennady Helm of Louisville, John Wynn of Mt. Sterling, W. F. Bradshaw of Paducah, Barker of Louisville, Watkins of Louisville, Woods of Louisville, Caruthers of Newport, Kentucky, addressed said committee on the subject of taxation, and moved that said com-

mittee stand adjourned to reconvene for said purpose again in accordance with resolution adopted on February 16, 1917.

Said motion and report were agreed to.

The House was then in order.

Mr. Pumphrey moved that the House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, FEBRUARY 28, 1917.

The House was opened with prayer by the Rev. John James Gravatt, Jr., pastor of the Episcopal Church of Frankfort.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same approved.

Mr. Embrey was ganted an indefinite leave of absence.

The following communication was laid before the House:

Sacramento, Cal.

Eli Berry, Chief Clerk House of Representatives, Frankfort, Ky.:

I have before me your telegram conveying the resolution adopted by the Kentucky House and Senate inviting me to address a joint session of the Legislature upon the question of revenue and taxation. I would be more than delighted to

do this, but my situation is such it is quite impossible, and very reluctantly I am compelled therefore to decline. Will you please express to the Senate and House my very great appreciation of the compliment and honor they have accorded me, and my heartfelt thanks for the kind invitation.

HIRAM W. JOHNSON.

Mr. W. M. Duffy laid before the House the following communication, viz.:

Louisville, Ky., February 26, 1917.

Honorable W. M. Duffy, Frankfort, Ky.

My Dear Sir: During my remarks to the Committee of the Whole while you were presiding in the House on the 20th inst., I answered hurriedly a certain lengthy question submitted by one of the members. The question was as to the relative importance of freight rates as compared with taxation of manufacturers.

If my answer is to be printed, or if any use is to be made of the stenographic report of my answer, I beg to request that you do me the favor to have my answer to the question indicated read as follows:

"Proper freight rates and propor taxation are both of vital importance to manufacturers."

My recollection of what I said is that in endeavoring to answer explicitly and fully I did not happen to say the words I desired, and hence failed to make my meaning clear.

Let me thank you in advance for your kind attention to this matter.

With kind regards, yours very truly,

C. F. HUHLEIN.

Mr. Hiram Brown laid before the House the following petition signed by sundry citizens of Christian county:

Hopkinsville, Ky., February 24, 1917.

To the Honorable Members of the Senate and House of Representatives, Frankfort, Ky.:

Your petitioners, citizens of Hopkinsville, Christian county, Kentucky, respectfully say they are most desirous that the antiquated tax laws of Kentucky be replaced by a sane, modern and up-to-date law, whereby the people of Kentucky will be benefited, and ample revenue realized for all the needs of the State, county and municipal government.

We feel sure our Representatives will honestly and faithfully do their best to attain this end; and ask that you give us this remedy "speedily without delay, fully without denial and freely without sale."

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Harvey:

H. B. 21. An Act to provide for an income tax on every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, except banks, building and loan associations, insurance companies, and corporations paying a franchise tax, and providing methods for the collection thereof.

To the Committee on Revenue and Taxation.

By Mr. Price:

H. B. 22. An Act to amend and re-enact Sections 2, 14 and 34 of an act entitled "An Act to regulate, license and govern motor vehicles," approved March 20, 1914, relating to licensing motor vehicles.

To the Committee on Revenue and Taxation.

By Mr. Stone:

H. B. 23. An Act imposing a license tax upon theaters, moving picture shows, and any similar place of amusement.

To the Committee on Revenue and Taxation.

Mr. W. M. Duffy moved that this House do now resolve itself into a Committee of the Whole on the State of the Commonwealth for the purpose of hearing farmers and other real estate holders conclude the debate, if they so desire, on the subject of revenue and taxation.

Said motion was agreed to.

There upon the House resolved itself into a Committee of the Whole on the State of the Commonwealth to hear discussions on the subject of taxation.

Mr. Speaker Duffy designated Mr. Pumphrey to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. Pumphrey presided as chairman of the Committee of the Whole.

After a time Mr. Bailey moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. Pumphrey, chairman of the Committee of the Whole,

reported that Messrs. Jillson of Frankfort, Jenkins of Louisville, Hiett, Swearinger, McDonald, Grant, Bruner of Louisville, Tracey of Lexington, Gilbert of Frankfort, and Thompson of Bourbon county, Kentucky, addressed said committee on the subject of taxation.

Said report was agreed to.

The House was then in order.

Mr. Kauffman moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 1, 1917.

The House was opened with prayer by the Rev. John James Gravatt, Jr., pastor of the Episcopal Church of Frankfort.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same approved.

Mr. Pumphrey moved that when this House adjourns today it be to meet on Monday, March 5, 1917, at one o'clock p. m.

The yeas and nays being required on said motion by Messrs. Mathers and Stone, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	G. G. Brashear	Hiram Brown
C. H. Bays	W. H. Brown	E. Bullock

Henry A. Cannon	J. M. Howell	Richard Radcliffe
Glover H. Cary	W. H. Jones	D. S. Richardson
R. T. Crowe	M. E. Lee	Lewis Ryans
James S. Cruse	Dr. J. E. Lilly	Joe Schneider
S. C. Dobbs	W. R. Lyon	E. D. Smith
Thomas A. Dover	Jacob Metzger	Claude B. Smith
W. E. Dowling	Harry J. Meyers	John W. Snider
William Duffy	G. B. Moores	Bannie Tabor
Odie Duncan	John T. Murphy	R. C. Tartar
J. R. Durham	B. F. McAtee	F. C. Trivette
T. T. Gardner	E. B. McGlone	D. B. Tyra
Wm. Gearheart	W. J. McMurray	W. M. Webb
W. G. Gooch	S. M. O'Brien	Frank M. White
Frank C. Greene	A. J. Oliver	J. D. Wills
C. H. Grimes	Geo. L. Pickett	M. O. Wilson
L. B. Hamilton	A. B. Pieratt	E. S. Wood
W. B. Harvey	W. A. Price	Louis E. Yewell
W. C. G. Hobbs	J. D. Pumphrey	E. G. Young
A. B. Holland	Harry P. Purnell	—62

Those who voted in the negative were—

H. F. S. Bailey	David J. Howard	C. B. Nichols
Chas. D. Bratcher	Chas. L. Hunter	William A. Perry
Frank J. Brown	J. M. Johnson	John T. Roach
S. B. Coleman	T. R. Jones	L. M. Smith
W. P. Cropper	H. Clay Kauffman	Thomas Spurrier
Harry C. Cummins	Wm. J. Kuh	Ed. D. Stone
J. M. Elliston	Dr. C. W. Mathers	J. W. Wall
J. S. Hall	Claude D. Minor	—23

And so said motion was agreed to.

Mr. Meyers moved that the vote by which said motion was agreed to be reconsidered and that said motion lie on the table.

Said last named motion was agreed to.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Moores:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

To the committee on Revenue and Taxation.

By Mr. Montgomery:

H. B. 25. An Act to abolish the Assessor's office, and to provide for county tax commissioners in lieu of assessors, and providing for equalization of property and collection of taxes, all relating to revenue and taxation, and repealing all laws in conflict with the provisions of this act.

To the Committee on Revenue and Taxation.

By Mr. Mathers:

H. B. 26. An Act to provide license on soda fountains and for selling soft drinks.

To the Committee on Revenue and Taxation.

Mr. Perry moved that House Bills Nos. 1, 2 and 3 be made the special orders of this House on Tuesday next, at the hour of 11 o'clock a. m.

As an amendment to said motion, Mr. Hobbs moved that House Bill No. 1 only be made the special order of this House on Tuesday next at 11 o'clock a. m.

Mr. Minor moved that said amendment be laid on the table.

The yeas and nays being required on the motion to lay said amendment on the table by Messrs. Greene and Neat, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Chas. L. Hunter	L. M. Smith
C. H. Bays	J. M. Johnson	E. D. Smith
E. Bullock	T. R. Jones	Claude B. Smith
Glover H. Cary	W. H. Jones	Thomas Spurrier
W. P. Cropper	H. Clay Kauffman	Ed. D. Stone
James S. Cruse	W. T. Lasley	R. C. Tartar
Harry C. Cummins	M. E. Lee	F. C. Trivette
Thomas A. Dover	W. R. Lyon	D. B. Tyra
J. R. Durham	Jacob Metzger	J. Wood Vance
Frank C. Greene	Claude D. Minor	J. W. Wall
C. H. Grimes	W. J. McMurray	W. M. Webb
J. S. Hall	L. T. Neat	Frank M. White
L. B. Hamilton	Harry P. Purnell	J. D. Wills
W. B. Harvey	Richard Radcliffe	
J. M. Howell	John T. Roach	—43

Those who voted in the negative were—

Peter Ampler	W. C. G. Hobbs	A. J. Oliver
Chas. D. Bratcher	A. B. Holland	William A. Perry
G. G. Brashear	David J. Howard	Geo. L. Pickett
Frank J. Brown	Wm. J. Kuh	A. B. Pieratt
W. H. Brown	Dr. J. E. Lilly	W. A. Price
Hiram Brown	Dr. C. W. Mathers	J. D. Pumphrey
S. B. Coleman	Harry J. Meyers	D. S. Richardson
R. T. Crowe	G. B. Moores	Lewis Ryans
S. C. Dobbs	John T. Murphy	Joe Schneider
William Duffy	B. F. McAtee	John W. Snider
J. M. Elliston	E. B. McGlone	Bannie Tabor
T. T. Gardner	C. B. Nichols	M. O. Wilson
W. G. Gooch	S. M. O'Brien	E. G. Young

—39

And so said last named motion was agreed to.

Mr. Kauffman moved that this House do now resolve itself into a Committee of the Whole for the purpose of hearing further discussions on the subject of revenue and taxation.

Said motion was agreed to.

Thereupon the House resolved itself into a Committee of the Whole to hear discussions on the subject of taxation.

Mr. Speaker Duffy designated Mr. McMurray to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Mr. McMurray presided as chairman of the Committee of the Whole.

After a time Mr. Pumphrey moved that the Committee of the Whole rise and report.

Said motion was agreed to.

Thereupon the Speaker resumed the chair.

Mr. McMurray, chairman of the Committee of the Whole, reported that Hon. Thomas W. Thomas of the City of Bowling Green, Kentucky, addressed said committee on the subject of taxation, and moved that said committee be discharged.

Said report and motion were agreed to.

The House was then in order.

Mr. Pumphrey moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned to meet again on Monday next at 1 o'clock p. m.

MONDAY, MARCH 5, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort, Ky.

The reading of the Journal of last Thursday's proceedings was dispensed with, and the same was approved.

Mr. W. M. Webb was granted an indefinite leave of absence by the House.

Mr. Nichols laid before the House the following communication, viz.:

University of Kentucky.
Lexington, March 2, 1917.

My Dear Mr. Nichols:

Our bandmaster, Professor Cover, and the members of the band desire to entertain the Governor and the members of the Legislature and their families and friends with a band concert. We suggest Wednesday next at eight o'clock. The concert will be given in the chamber of either House which may be agreeable to you.

I request that you extend this invitation to the legislators and I shall send a similar letter to Senator Peake, who will extend it to the Senate.

Hoping that the time and place may be agreeable to you all, I am, very respectfully,

HENRY S. BARKER, President.

Hon. C. B. Nichols, Frankfort, Ky.

Mr. Nichols moved that said invitation be accepted by the House, and that the concert be given in the House chamber at the time mentioned in said communication.

Said motion was agreed to unanimously.

Mr. Gardner moved that Senator W. A. Frost be invited to address the House on the subject of taxation tomorrow morning at 11 o'clock.

Said motion was agreed to.

Ordered that Mr. W. H. Jones be granted an indefinite leave of absence.

Mr. Hobbs offered the following resolution, viz.:

Whereas, the Kentucky House of Representatives have heard with chagrin and deep humiliation of the conduct of less than one dozen of the Senators of the United States in preventing the bill authorizing the President to defend the lives and property of American citizens against the aggression or ruthless destruction of any foreign nation, by using the armed force of America or other instrumentalities for said purpose, by failing to give consent for said bill to be voted upon; and,

Whereas, said conduct of said Senators was made possible by an aged precedent of the United States Senate;

We therefore deplore the fact that any precedent or rule of the Senate should be held more sacred than the honor of the Amrican people or the dignity of the nation, and feel that

the time has come for the abrogation of said precedent and the adoption of rules consistent with modern ideas, and with the view of preserving the honor of the people and the dignity of the nation rather than that of the United States Senate.

We condemn in unmeasured terms the action of the eleven Senators who held their nation up as a thing of contempt to the foreign powers of the world and feel that the public sentiment of this great united country should drive these disloyal and unworthy officers from the high position which they now occupy.

We point with eternal and unspeakable indignation to the conduct of Senator Stone, of Missouri, and feel that the good people of his State as well as the people of the entire nation should demand his immediate resignation or removal from the Senate of the United States. We view his conduct as inexcusable and unpardonable.

The conduct of Senator LaFolette, of Wisconsin, is second only to that of Stone and merits the eternal condemnation of every loyal American citizen.

We commend the courage and unfaltering loyalty of Kentucky's Senators in their firm stand behind the President of the United States to maintain its honor and uphold its integrity.

This commendation we give to every loyal Democrat of the House and Senate who courageously stood by the President and his country in the hour of its peril and more especially do we wish to commend the action of those loyal, patriotic Republican Senators, like Lodge and Bandagee, who faithfully stood by their country and showed by their action that they were patriots and statesmen, ready to yield partisan feeling and all other issues in defense of their country and those charged with the maintenance of its honor and integrity. Therefore,

Be it resolved by the House of Representatives of the State of Kentucky:

That a copy of this preamble and resolution be sent by the

clerk of this House to the President of the United States and a copy each to Senators James and Beckham for presentation to the United States Senate.

Mr. L. M. Smith offered the following resolution as a substitute for the resolution offered by Mr. Hobbs, viz.:

Whereas, certain United States Senators in the closing hours of the late session of Congress did, by trickery and sharp practice, which would be unworthy of the lowest ward politician in the most benighted precinct in America, thwart the will of an overwhelming majority of the Senate and the House and tie the hands of our President "in the immediate presence of a crisis fraught with more subtle and far-reaching possibilities of national danger than any other government has known within the whole history of its international relations;"

Be it resolved by the House of Representatives of the State of Kentucky:

That, irrespective of party affiliations, it most unqualifiedly condemns the action of said Senators as being un-Democratic, un-Republican, un-American, unpatriotic and traitorous to America's honor.

Be it further resolved by the House of Representatives of the State of Kentucky:

That we indorse President Wilson's foreign policies and tender him our support in his hour of trial;

That a copy of this resolution be conveyed to the President by a committee of three members of the House, to be appointed by the Speaker, and that a copy be spread upon the Journal of the House.

Mr. Radcliffe moved that said resolution and substitute offered therefor be referred to the Committee on Military Affairs.

Said motion was disagreed to.

The question being taken on the adoption of the substitute, it was decided in the affirmative.

And so said substitute was adopted.

Mr. Hutchcraft moved that the House reconsider the vote by which said substitute resolution was adopted.

Mr. L. M. Smith moved that said motion be laid on the table.

Said last named motion was disagreed to.

Said motion to reconsider the vote by which said substitute resolution was adopted was agreed to.

Mr. Hutchcraft moved that said resolution offered by Mr. Hobbs and the substitute therefor offered by Mr. L. M. Smith be referred to a special committee of three members of the House to be appointed by the Speaker.

Said motion was agreed to.

Thereupon the Speaker appointed as said committee Messrs. Hobbs, L. M. Smith and O'Brien.

Mr. Roach offered the following resolution, viz.:

Whereas, the statement of the financial affairs of Kentucky for the past five years, furnished the members of this House by the Honorable Robert L. Greene, indicates that there was paid out in salaries for the year beginning July the first, 1915, and ending June the thirtieth, 1916, the sum of $367,-294.99, this sum being an increase in this one item alone of $118,934.23 over the year beginning July the first, 1905,

and ending June the thirtieth, 1906, and an increase of nearly $25,000,00 in this one item alone over the year beginning July the first, 1911, and ending June the thirtieth, 1912; and,

Whereas, the members of this House have no means of knowing who is on the pay roll of the State, the amount of work they do or the salaries they draw; therefore,

Be it resolved by the House of Representatives:

That the Auditor of Public Accounts furnish each member of the House and Senate, as soon as practicable, a list of the names of all persons whose salaries are included in the item of $367,294.99 mentioned above, the amount that each one drew, and the department in which he works.

Be it further resolved, That the Auditor furnish the members of the Legislature with a similar list for the six months beginning July the first, 1916, and ending December the thirty-first, 1916.

Said resolution was adopted.

Mr. Harvey offered the following resolution, viz.:

Whereas, the State Insurance Board during the year beginning July the first, 1915, and ending June the thirtieth, 1916, expended the sum of $23,833.95, and the Insurance Department the sum of $31,366.61; and,

Whereas, the Game and Fish Commission expended within the same year the sum of $33,356.45; and,

Whereas, during the same year the following sums were expended: Public Grounds $891.62, maintenance of old Capitol $1,364.25, public buildings $2,556.76, and public offices the enormous sum of $43,220.59, making a total of $48,033.51 expended along this line; and,

Whereas, the State Fair expended within the same year the sum of $25,000.00; and,

Whereas, the penitentiary at Eddyville expended within the same year the sum of $129,114.24; and,

Whereas, the State Reformatory expended within the same year the sum of $233,294.56; and,

Whereas, the Western State Hospital expended within the same year the sum of $197,325.32; and,

Whereas, the Central State Hospital expended within the same year the sum of $250,163.91; and,

Whereas, the State University expended within the same year the sum of $220,000.00 in addition to nearly $50,000.00 expended by the Agricultural Experiment Station and to the sums which they receive from the national government, making in round numbers $400,000.00, not to mention the sum of $23,130.47 expended by the Agricultural Bureau; and,

Whereas, the members of the Legislature, whose duty it is to levy taxes and raise only the necessary funds to defray the expenses of State government, have no means of knowing how and for what purposes the foregoing sums were expended; and,

Whereas, it is bad business policy to run such an enormous business upon so loose a principle, however wise and honest all the people who are conected with it may be; therefore,

Be it resolved, That the head of the management of each of the institutions and departments mentioned above be requested to furnish the members of the Legislature an itemized statement, showing in detail the sources of revenue for each of these departments and institutions, the amount received from each such source, and giving dates and details as to how each of their respective sums herein mentioned were expended; said statement to contain a list of each and every employe, the amount of salary he draws, and the amount and kind of labor he performs.

Be it further resolved, That these statements be supported by the affidavits of the persons making them, and that these statements be furnished to the members of the Legislature by Monday, March the 12th, or as soon thereafter as possible, and not later than Wednesday, March the 14th, 1917.

Mr. Harvey moved that the rules be suspended and said resolution be adopted.

The Speaker ruled said motion out of order.

The Speaker ruled said resolution out of order.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 10. An Act to provide revenue and taxation for the improvement and construction of the public roads and bridges of the county.

By same:

H. B. 11. An Act to provide for the assessment of property omitted from taxation and for the collection of taxes thereon, and to designate the officers by which said assessment of property and collection of taxes shall be made, and compensation to be paid therefor.

By same:

H. B. 13. An Act to amend and re-enact Section 3678, Kentucky Statutes, Carroll's Edition, 1915, relating to the powers and duties of the Board of Equalization of cities of the sixth class.

By same:

H. B. 15. An Act exempting live stock and farm machinery from State taxes.

By same:

H. B. 18. An Act to create a State Tax Commission, defining its duties, and repealing all laws in conflict with the provisions of this act, abolishing the State Board of Equalizaton, the State Board of Valuation and Assessment and transferring the powers and duties of these two boards to the State Tax Commission.

By same:

H. B. 21. An Act to provide for an income tax on every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, except banks, building and loan associations, insurance companies, and corporations paying a franchise tax, and providing methods for the collection thereof.

By same:

H. B. 25. An Act to abolish the Assessor's office, and to provide for County Tax Commissioner in lieu of Assessor, and providing for equalization of property and collection of taxes, all relating to revenue and taxation, and repealing all laws in conflict with the provisions of this act.

The foregoing bills were reported without expression of opinion.

The question then being taken as to whether or not said bills should be given their first reading, it was decided in the affirmative.

Said bills were severally read the first time at length and ordered to be placed in the calendar.

Mr. Kauffman announced that it was impossible for Mr.

Robert L. Greene to address the House today upon the subject of taxation, on account of illness, and moved that the time be extended until next Thursday, March the 8thh, at which time he will address the House on the subject of taxation.

Said motion was agreed to.

Mr. W. M. Duffy moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 6, 1917.

The House was opened with prayer by the Rev T. W. Watts, pastor of the Methodist Church, of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Mr. L. B. Hamilton was granted leave of absence by the House.

Hon. W. J. Cox, a former member of this House, was granted the privileges of the floor today.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Minor:

H. B. 27. An Act relating to revenue and taxation, and fixing the amount of annual license tax that shall be paid by

persons, firms, partnerships or corporations selling by retail or wholesale cigarettes and cigarette paper.

To the Committee on Revenue and Taxation.

By Mr. Perry:

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus, undivided profits and shares of stocks in building and loan associations, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting the mortgages of such associations from taxation and exempting surplus, undivided profits and shares of stock from local taxation, providing for reports, time and manner of making same, and for payment of tax, prescribing penalties and repealing existing laws.

To the Committee on Revenue and Taxation.

By Mr. Cropper:

H. B. 29. An Act to provide license for automobiles.

To the Committee on Revenue and Taxation.

By Mr. Tyra:

H. B. 30. An Act relating to the assessment of property for taxation and prescribing duties to be performed by taxing officers.

To the Committee on Revenue and Taxation.

Mr. Crowe moved that Jack Oliver, Jr., whom the Stork brought into this world today at eight o'clock a. m., be made an honorary page of this House.

Said motion was agreed to.

Mr. Harvey offered the following resolution, viz.:

Whereas, the comparative statement of the financial affairs of Kentucky, furnished this body by the Auditor of Public Accounts, shows that the State Insurance Rating Board expended the lump sum of $23,833.95 during the fiscal year beginning July 1, 1915, and ending June 30, 1916, the Insurance Department expended the lump sum of $31,366.61, Game and Fish Commission the lump sum of $32,356.45, Public Grounds the lump sum of $891.62, maintenance of old Capitol the lump sum of $1,364.25, public buildings the lump sum of $2,556.67, public offices the lump sum of $43,320.89, State Fair the lump sum of $25,000.00, Eddyville Penitentionary the lump sum of $129,114.24, State Reformatory the lump sum of $233,294.56, Western State Hospital the lump sum of $197,325.32, Eastern State Hospital the lump sum of $212,825.33, Central State Hospital the lump sum of $250,-163.91, State University the lump sum of $220,000.00, Agricultural Experiment Station the lump sum of $50,000.00, and Agricultural Bureau the lump sum of $23,130.47; and,

Whereas, the Auditor of Public Accounts cannot from his records itemize the above sums; and,

Whereas, it is necessary for the members of the House to have this information in order to intelligently consider the financial needs of the State; therefore,

Be it resolved by the House of Representatives:

That the State Insurance Rating Board, the Insurance Department, the Game and Fish Commission, furnish an itemized statement, showing the amounts paid out, to whom paid, and for what purpose, during the fiscal year beginning July 1, 1915, and ending June 30, 1916, and the Board of Sinking Fund Commissioners furnish an itemized statement, showing amounts paid out, to whom paid, and for what purpose paid for the maintenance of old Capitol, public grounds and public

buildings during the fiscal year beginning July 1, 1915, and ending June 30, 1916, and the Auditor of Public Accounts furnish an itemized statement showing amounts paid out, to whom paid, and for what purpose for public offices during the fiscal year beginning July 1, 1915, and ending June 30, 1916.

The Secretary of State Fair to furnish an itemized statement showing amounts paid out, to whom paid and for what purpose paid by the State Fair, during the fiscal year beginning July 1, 1915, and ending June 30, 1916.

The Board of Penitentiary Commissioners to furnish an itemized statement of the sums paid out, to whom paid, and for what purpose paid during the fiscal year beginning July 1, 1915, and ending June 30, 1916, at the penitentiary of Eddyville, Ky., the State Reformatory at Frankfort, Ky., and the Reform School at Lexington, Ky.

The Board of Control of Charitable Institutions to furnish an itemized statement of the sums paid out by it, and to whom paid and for what purpose paid, beginning with the fiscal year July 1, 1915, and ending June 30, 1916, at the Western State Hospital, the Eastern State Hospital, the Central State Hospital and the Feeble Minded Institute, of Frankfort, Ky.

The Board of Trustees at State University, or its financial agents, furnish an itemized statement of the sums paid out, to whom paid, and for what purpose paid by it during the fiscal year beginning July 1, 1915, and ending June 30, 1916.

The Agricultural Experiment Station at Lexington, Ky., to furnish an itemized statement of all sums paid out by it, and to whom paid and for what purpose during the fiscal year beginning July 1, 1915, and ending June 30, 1916.

The Agricultural Bureau to furnish an itemized statement of all expenditures by it, to whom paid, and for what purpose paid during the fiscal year beginning July 1, 1915, and ending June 30, 1916.

All of the above information to give dates when paid and

the address of the person to whom paid, and if paid to an employee of any of the institutions to give such employee's official title.

Be it further resolved, That if the boards of the institutions named cannot furnish the above information, that they require the person having such information to furnish it to the boards controlling the institutions, and the boards immediately upon receipt of such information to furnish it to the House of Representatives as provided in this resolution.

Be it further resolved, That a copy of the above resolution, attested by the clerk of this House, be immediately furnished to the various boards and institutions above named and that the institutions named furnish the information requested by this House on or before March 14, 1917.

The Speaker ruled that said resolution is not germane to the business before the House under the call for the extraordinary session, and, therefore, is out of order.

Mr. Harvey announced that he would appeal from the decision of the chair, and sent his appeal, in writing, to the clerk's desk, which is as follows, viz.:

Whereas, the Speaker has ruled that a resolution asking for certain information is out of order; and,

Whereas, some of the members of the House differ with the Speaker, they, therefore, desire to respectfully appeal from the decision of the chair.

(Signed) W. B. HARVEY.
(Signed) RICHARD RADCLIFFE.

Thereupon the Speaker designated Mr. H. J. Meyers to preside as Speaker pro tempore during the pendency of said appeal.

The Speaker then vacated the chair.

Mr. Meyers presided during the pendency of said appeal.

The Speaker stated: "Shall the decision of the chair be sustained?"

The question was decided in the affirmative.

The yeas and nays being ordered by the Speaker, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	J. M. Howell	Geo. L. Pickett
H. F. S. Bailey	Chas. L. Hunter	A. B. Pieratt
C. H. Bays	R.B.Hutchcraft,Jr.	J. D. Pumphrey
Chas. D. Bratcher	R. B. Jackson	Harry P. Purnell
Frank J. Brown	T. R. Jones	D. S. Richardson
Hiram Brown	Wm. J. Kuh	Lewis Ryans
E. Bullock	W. T. Lasley	Joe Schneider
S. B. Coleman	M. E. Lee	L. M. Smith
W. P. Cropper	Dr. J. E. Lilly	E. D. Smith
James S. Cruse	Dr. C. W. Mathers	Claude B. Smith
S. C. Dobbs	Jacob Metzger	John W. Snider
Jas. R. Dorman	Harry J. Meyers	Adam Spahn
Thomas A. Dover	Claude D. Minor	Thomas Spurrier
W. E. Dowling	S. Montgomery	Ed. D. Stone
William Duffy	G. B. Moores	R. C. Tartar
Odie Duncan	B. F. McAtee	D. B. Tyra
J. M. Elliston	E. B. McGlone	Frank M. White
T. T. Gardner	W. J. McMurray	M. O. Wilson
W. G. Gooch	C. B. Nichols	E. S. Wood
C. H. Grimes	S. M. O'Brien	Louis E. Yewell
W. C. G. Hobbs	A. J. Oliver	E. G. Young
A. B. Holland	William A. Perry	—65

Those who voted in the negative were—

R. T. Crowe	W. B. Harvey	H. Clay Kauffman
Frank C. Greene	David J. Howard	W. R. Lyon

W. A. Price John T. Roach J. D. Wills
Richard Radcliffe J. Wood Vance —11

And so the decision of the Chair was sustained.

The Speaker then resumed the chair, and the House was in order.

Mr. Greene offered the following resolution, viz.:

Be it resolved by the General Assembly of the State of Kentucky:

That each commission created by legislative enactment and now exisiting in Kentucky and drawing on appropriations from the funds of the State by lump sum in one check be directed to furnish to each member of the House a copy of the payroll, showing the expenditures of such fund and to whom paid, and this payroll to cover the six months last past, and that this demand be complied with within the next forty-eight hours.

The Speaker ruled said resolution out of order.

Mr. Minor offered the following resolution, viz.:

Be it resolved by the House of Representatives:

That the clerk of this House send the following telegram to President Woodrow Wilson, viz.:

Frankfort, Ky., March 6, 1917.

His Excellency, Woodrow Wilson, President of the United State, Washington, D. C.:

The House of Representatives of the General Assembly of the Commonwealth of Kentucky extend to you congratulations upon your second inauguration as President of this great country of ours, and wishes you unbounded success in this responsible office during your second term.

Said resolution was adopted.

11 o'clock a. m. Mr. Pumphrey moved that this House do now resolve itself into Committee of the Whole for the purpose of hearing Senator W. A. Frost and others who may desire to address the said committee on the subject of taxation.

Said motion was agreed to.

Mr. Speaker designated Mr. Purnell to preside as chairman of the Committee of the Whole.

The Speaker vacated the chair.

Thereupon the House resolved itself into a Committee of the Whole for the purpose of hearing addresses on the subject of taxation.

Mr. Purnell presided as chairman of the Committee of the Whole.

After a time Mr. Hobbs moved that the Committee of the Whole do now rise and report.

Said motion was agreed to.

Mr. Speaker Duffy resumed the chair.

Mr. Purnell, chairman of the Committee of the Whole, reported that Senator Huffaker appeared before the committee and asked to be given a later date on which to address said committee on the subject of taxation.

Said report was agreed to.

The House was then in order.

Mr. Hobbs, chairman of the special committee appointed on yesterday to draft resolution pertaining to proceedings in the United State Senate, offered the following resolution, viz.:

Whereas, certain United State Senators in the closing hours of the late session of Congress did, by trickery and sharp practice which would be unworthy of the lowest ward politician in the most benighted precinct in America, thwart the will of an overwhelming majority of the Senate and the House and tie the hands of our President in the immediate presence of a crisis fraught with more subtle and far-reaching possibilities of national danger than any government has known within the whole history of its international relations;

Be it resolved by the House of Representatives of the State of Kentucky:

That irrespective of party affiliations it most unqualifiedly condemns the action of said Senators as being un-Democratic, un-Republican, un-American, unpatriotic and traitorous to America's honor.

Be it further resolved by the House of Representatives of the State of Kentucky:

That we endorse President Wilson's foreign policies, and tender him our support in this hour of trial.

Be it further resolved, That the Kentucky House of Representatives has heard with chagrin and deep humiliation of the conduct of less than one dozen of the Senators of the United States in preventing the bill authorizing the President of the United States to defend the lives and property of American citizens against the aggression or ruthless destruction of any foreign nation by using the armed forces of America or other instrumentalities for said purpose, by failing to give consent for said bill to be voted upon; and whereas, said conduct of said Senators was made possible by an age-old precedent of the United State Senate;

Be it further resolved, That we deplore the fact that

any precedent or rule of the Senate should be held more sacred than the honor of the American people or the dignity of the nation, and feel that the time has come for the abrogation of said precedent and the adoption of rules consistent with modern ideas, and with the view of preserving the honor of the people and the dignity of the nation rather than that of the United States Senate.

Be it further resolved, That we condemn in unmeasured terms the action of the eleven Senators who held their nation up as a thing of contempt to the foreign powers of the world, and feel that the public sentiment of this great united country should drive these disloyal and unworthy officers from the high position which they now occupy.

Be it further resolved, That we point with eternal and unspeakable indignation to the conduct of Senator Stone, of Missouri, and feel that the good people of his State, as well as the people of the entire nation, should demand his resignation or removal from the Senate of the United States. We view his conduct as inexcusable and unpardonable. The conduct of Senator LaFollette, of Wisconsin, is second only to that of Stone, and merits the eternal condemnation of every loyal American citizen.

Be it further resolved, That we commend the courage and unfaltering loyalty of Kentucky Senators in their firm stand behind the President of the United States in maintaining the honor and upholding the integrity of the country. This commendation we give to every loyal Democrat and Republican of the House and Senate who courageously stood by the President and his country in the hour of its peril, and more especially do we wish to commend the action of those loyal, patriotic Republican Senators, like Lodge and Brandegee, who faithfully stood by their country and showed by their action that they were patriots and statesmen ready to yield partisan feeling and all other issues in defense of their country and those charged with the maintenance of its honor and integrity.

Be it further resolved by the House of Representatives of the State of Kentucky:

That a copy of this preamble and resolution be sent by post by the clerk of this House to the President of United States.

Said resolution was adopted.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

Mr. Spurrier moved that the House call from the Committee on Revenue and Taxation House Bills 7, 8 and 9, that same may be read in the calendar.

The yeas and nays being required on said motion by Messrs. Hutchcraft and Pumphrey, were as follows, viz.:

Those who voted in the affirmative were—

W. H. Brown	W. H. Jones	Lewis Ryans
E. Bullock	W. R. Lyon	Thomas Spurrier
Henry A. Cannon	Jacob Metzger	Ed. D. Stone
A. S. Cooper	S. Montgomery	R. C. Tartar
Thomas A. Dover	G. B. Moores	Robt. R. Treadway
Wm. Gearheart	W. J. McMurray	J. Wood Vance
Frank C. Greene	L. T. Neat	J. W. Wall
C. H. Grimes	A. J. Oliver	Frank M. White
J. S. Hall	A. B. Pieratt	J. D. Wills
L. B. Hamilton	Harry P. Purnell	M. O. Wilson
R. B. Jackson	John T. Roach	—32

Those who voted in the negative were—

Peter Ampler	Hiram Brown	R. T. Crowe
H. F. S. Bailey	S. B. Coleman	Harry C. Cummins
Frank J. Brown	W. P. Cropper	William Duffy

Odie Duncan	M. E. Lee	J. D. Pumphrey
J. M. Elliston	Dr. J. E. Lilly	Richard Radcliffe
T. T. Gardner	Dr. C. W. Mathers	D. S. Richardson
W. C. G. Hobbs	Harry J. Meyers	Joe Schneider
A. B. Holland	Claude D. Minor	L. M. Smith
David J. Howard	B. F. McAtee	E. D. Smith
J. M. Howell	C. B. Nichols	Claude B. Smith
R.B.Hutchcraft,Jr.	S. M. O'Brien	John W. Snider
T. R. Jones	William A. Perry	Louis E. Yewell
Wm. J. Kuh	Geo. L. Pickett	E. G. Young
W. T. Lasley	W. A. Price	—41

The House took up from the calendar bills of the following titles, viz.:

H. B. 10. An Act to provide revenue and taxation for the improvement and construction of the public roads and bridges of the county.

H. B. 11. An Act to provide for the assessment of property omitted from taxation and for the collection of taxes thereon, and to designate the officers by which said assessment of property and collection of taxes shall be made, and compensation to be paid therefor.

H. B. 13. An Act to amend and re-enact Section 3678, Kentucky Statutes, Carroll's Edition, 1915, relating to the powers and duties of the Board of Equalization of cities of the sixth class.

H. B. 15. An Act exempting live stock and farm machinery from State taxes.

H. B. 18. An Act to create a State Tax Commission, defining its duties, and repealing all laws in conflict with the provisions of this act, abolishing the State Board of Equalization, the State Board of Valuation and Assessment and

transferring the powers and duties of these two boards to the State Tax Commission.

H. B. 21. An Act to provide for an income tax on every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, except banks, building and loan associations, insurance companies, and corporations paying a franchise tax, and providing methods for the collection thereof.

H. B. 25. An Act to abolish the Assessor's office, and to provide for County Tax Commissioner in lieu of Assessor, and providing for equalization of property and collection of taxes, all relating to revenue and taxation, and repealing all laws in conflict with the provisions of this act.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, they were read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. W. M. Duffy moved that this House do now adjourn.

The yeas and nays being required on said motion by Messrs. Kauffman and Pieratt, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Thomas A. Dover	R. B. Jackson
H. F. S. Bailey	William Duffy	T. R. Jones
C. H. Bays	J. M. Elliston	W. H. Jones
Frank J. Brown	Wm. Gearheart	Wm. J. Kuh
Hiram Brown	Frank C. Greene	Dr. J. E. Lilly
E. Bullock	C. H. Grimes	Jacob Metzger
S. B. Coleman	A. B. Holland	Harry J. Meyers
W. P. Cropper	J. M. Howell	S. Montgomery
James S. Cruse	R.B.Hutchcraft,Jr.	B. F. McAtee

C. B. Nichols	D. S. Richardson	J. Wood Vance
S. M. O'Brien	Lewis Ryans	Frank M. White
A. J. Oliver	Joe Schneider	M. O. Wilson
William A. Perry	Claude B. Smith	Louis E. Yewell
Geo. L. Pickett	John W. Snider	E. G. Young
J. D. Pumphrey	Adam Spahn	
Richard Radcliffe	R. C. Tartar	—47

Those who voted in the negative were—

G. G. Brashear	H. Clay Kauffman	John T. Roach
Harry C. Cummins	M. E. Lee	E. D. Smith
Odie Duncan	W. R. Lyon	Thomas Spurrier
J. R. Durham	Dr. C. W. Mathers	Ed. D. Stone
L. B. Hamilton	G. B. Moores	J. D. Wills
David J. Howard	W. J. McMurray	E. S. Wood
J. M. Johnson	A. B. Pieratt	—20

And so said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 7, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort, Ky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Mathers:

H. B. 31. An Act providing for license on billiard tables,

ten pin and box ball alleys, hack lines hauling passengers for pay, selling of oil in less than two barrel lots or selling and delivering of oil by retail.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation, to which the same had been referred, reported a bill of the following title, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 20. Live stock and farm implements shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Without expression of opinion.

The Speaker stated: "Shall the bill be given its first reading?"

Which question was decided in the affirmative.

Said bill was read the first time at length and ordered to be placed in the calendar.

Mr. Bailey moved that Senator Porter be invited to address the House on the subject of taxation this morning.

As an amendment to said motion Mr. Pumphrey moved to include any other person who may desire to be heard.

Said amendment was agreed to.

Said motion as amended was then agreed to.

Mr. Bailey moved that this House do now resolve itself into a Committee of the Whole for the purpose of hearing Senator Porter and others who may desire to be heard, address the House on the subject of taxation.

Said motion was agreed to.

The Speaker designated Mr. Lyon to preside as chairman of the Committee of the Whole.

The Speaker then vacated the chair.

Thereupon the House resolved itself into a Committee of the Whole to hear Senator Porter and others discuss the subject of taxation.

Mr. Lyon presided as chairman of the Committee of the Whole.

After a time Mr. Gardner moved that the Committee of the Whole rise and report.

Said motion was agreed to.

The Speaker resumed the chair.

Mr. Lyon, chairman of the Committee of the Whole, reported that Senator Porter and Attorney General Logan addressed said committee on the subject of taxation, and asked that said committee be discharged.

Said report was agreed to.

The House was then in order.

Mr. Gardner moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 8, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Mr. Lyon moved that when this House resolves itself into Committee of the Whole today, the Hon. John W. Newman, of Woodford county, be invited to address said committee on the subject of taxation.

Said motion was agreed to.

The House took up for consideration from the calendar a bill of the following title, viz.:

H. B. 20. Live stock and farm implements shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

The provision of the Constitution as to the second reading of said bill at length being dispensed with, it was read the second time by its title, and ordered to be placed in the orders of the day.

Mr. Hutchcraft moved that this House do now resolve itself into a Committee of the Whole for the purpose of hearing Hon. Robert L. Greene, Auditor of the State of Kentucky,

and others who may desire to be heard, discuss the subject of revenue and taxation.

Said motion was agreed to.

The Speaker designated Mr. M. O. Wilson to preside as chairman of the Committee of the Whole.

The Speaker vacated the chair.

Thereupon the House resolved itself into a Committee of the Whole.

Mr. M. O. Wilson presided as chairman of the Committee of the Whole.

After a time Mr. Hobbs moved that the Committee of the Whole rise and report.

Said motion was agreed to.

The Speaker resumed the chair.

Mr. M. O. Wilson, chairman of the Committee of the Whole, reported that Hon. Robert L. Greene, Hon. J. W. Newman, Senator W. A. Frost and Senator Hite Huffaker addressed the said committee on the subject of revenue and taxation, and asked that said committee be discharged.

Said report was agreed to.

The House was then in order.

By the unanimous consent of the House the committee to which same had been referred reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

By the same:

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus, undivided profits and shares of stock in building and loan associations, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting the mortgages of such associations and exempting surplus, undivided profits and shares of stock from local taxation, providing for reports, time and manner of making same, and for payment of tax, prescribing penalties and repealing existing laws.

By the same:

H. B. 30. An Act relating to the assessment of property for taxation and prescribing duties to be performed by taxing officers.

Said bills were reported without expression of opinion.

The Speaker stated the question: "Shall the said bills be given their first reading?"

The question was decided in the affirmative.

Said bills were severally read the first time at length and ordered to be placed in the calendar.

Mr. Hobbs moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

FRIDAY, MARCH 9, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Mr. Vance offered the following resolution, viz.:

Whereas, when the people of Kentucky by their votes amended the State Constitution permitting the General Assembly to classify property for taxation, it was understood by them that whatever measures were so passed classifying property would be submitted to them for their ratification; and,

Whereas, the people are now hoping that a referendum clause will be placed in said measures; and, now, therefore,

Be it resolved by the House of Representatives:

That it is the purpose of this House to refer all measures passed by it, classifying property for the purpose of taxation, to the people for their approval and ratification.

Mr. Speaker Duffy ruled said resolution out of order, giving as his reason for said ruling that the subject matter contained therein should and could come by way of an amendment.

Mr. Vance announced that he would appeal from the decision of the chair, and sent his appeal, in writing, to the clerk's desk, which is as follows, viz.:

The member from Barren county offered a resolution to the effect, it is the sense of this body that any bill changing or revising the revenue laws of Kentucky, a referendum clause be attached, and that the same be referred to the people for ratification or rejection, and the Speaker ruled same out of order, and to which decision the member from Barren appeals to the House.

(Signed) J. W. VANCE.
(Signed) R. R. TREADWAY.

The Speaker designated Mr. Gardner to preside as Speaker pro tempore during the pendency of said appeal.

The Speaker vacated the chair.

Mr. Gardner presided as Speaker pro tempore.

Mr. Speaker pro tempore stated the question: "Shall the decision of the Chair be sustained?"

Said question was decided in the affirmative.

The yeas and nays being required on said question by Messrs. Vance and Treadway, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	R. T. Crowe	J. M. Elliston
Geo. B. Barrett	James S. Cruse	T. T. Gardner
C. H. Bays	Harry C. Cummins	Wm. Gearheart
G. G. Brashear	S. C. Dobbs	W. G. Gooch
Frank J. Brown	Jas. R. Dorman	W. C. G. Hobbs
E. Bullock	Thomas A. Dover	A. B. Holland
Glover H. Cary	W. E. Dowling	David J. Howard
A. S. Cooper	William Duffy	J. M. Howell
S. B. Coleman	Odie Duncan	Chas. L. Hunter
W. P. Cropper	J. R. Durham	R.B.Hutcheraft,Jr.

R. B. Jackson	C. B. Nichols	John W. Snider
Wm. J. Kuh	A. J. Oliver	Adam Spahn
W. T. Lasley	S. M. O'Brien	F. C. Trivette
Dr. J. E. Lilly	William A. Perry	D. B. Tyra
Dr. C. W. Mathers	Geo. L. Pickett	John S. Webb
Jacob Metzger	W. A. Price	W. M. Webb
Harry J. Meyers	J. D. Pumphrey	M. O. Wilson
Claude D. Minor	D. S. Richardson	Louis E. Yewell
G. B. Moores	Lewis Ryans	E. G. Young
B. F. McAtee	Joe Schneider	
E. B. McGlone	Claude B. Smith	—61

Those who voted in the negative were—

H. F. S. Bailey	T. R. Jones	L. M. Smith
W. H. Brown	W. H. Jones	Thomas Spurrier
Hiram Brown	M. E. Lee	Ed. D. Stone
Henry A. Cannon	W. R. Lyon	R. C. Tartar
L. L. Embrey	S. Montgomery	J. H. Thompson
Frank C. Greene	W. J. McMurray	Robt. R. Treadway
C. H. Grimes	L. T. Neat	J. Wood Vance
J. S. Hall	A. B. Pieratt	J. W. Wall
L. B. Hamilton	Harry P. Purnell	J. D. Wills
W. B. Harvey	Richard Radcliffe	
J. M. Johnson	John T. Roach	—31

And so the decision of the Chair was sustained.

Mr. McMurray offered the following resolution, viz.:

Be it resolved by the House of Representatives:

That each member of the House that so desires be accorded one hour in which to discuss House Bill No. 1 and all amendments and substitutes therefor when said bill is ready for amendment, recommitment or debate.

Said resolution was adopted.

Mr. Greene moved that the vote by which said resolution was adopted be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House took up for consideration from the orders of the day a bill entitled:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of Supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

Said bill reads as follows:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SUBDIVISION I.

MEMBERSHIP AND ORGANIZATION OF TAX COMMISSION.

(Sections 1-10.)

§ 1. Membership and Qualifications.—There shall be a State Tax Commission composed of three (3) commissioners, electors of the State, freeholders, not less than thirty (30) years of age, to be appointed from the two dominant parties, not more than two of whom at any one time shall be of the same political party. Until January 1, 1920, the Auditor of

Public Accounts shall be a fourth member of the State Tax Commissioner without additional compensation.

§ 2. Appointment and Term.—The three commissioners shall be appointed by the Governor, who shall also designate one of them to act as chairman. Of the three persons first appointed, one shall be appointed and designated to serve for a term ending on the first day of July, 1918, one for a term ending on the first day of July, 1919, and one for a term ending on the first day of July, 1920. Each of said terms shall begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each succeeding commissioner shall be appointed and hold his office for the term of four (4) years, and each commissioner shall hold his office until his successor shall have been appointed and qualified. The commissioners shall be eligible for reappointment. They shall, during their term of office, reside at the State Capital. No person having been appointed and having served as a member of the Tax Commission shall be eligible for any elective office in this State for a period of four years after he ceased to serve as commissioner, nor shall his name be printed upon the ballot under the device of either of the dominant parties as a candidate for any office.

§ 3. Removal.—The Governor may at any time remove any commissioner for inefficiency, neglect of duty, malfeasance in office, pernicious political activities, or continued ill-health incapacitating him from the performance of his duties, but before removal, the Governor shall furnish the commissioner with a copy of the charges against him, and shall designate a date, not sooner than ten (10) days thereafter, when he may appear in person and by counsel before the Governor and be heard in defense.

§ 4. Entire Attention to Commission.—Each commissioner and employee of the State Tax Commission shall devote his entire time to the duties of his office, and shall not

hold any other position of trust or profit, or engage in any other occupation or business, or serve on any committee of any political party during his incumbency of the office.

Any commissioner or employee of the commission who shall engage in pernicious political activity, or who shall in any manner solicit, demand, coerce, or attempt to coerce, the contribution of money or any other thing of value to any person for election purposes, or who shall influence or attempt to influence any legislation through the instrumentality of his office or position, except as otherwise in this act provided, shall be removed from office or position by the Governor if the guilty party be a member of the commission, or by the commission if an employee. Any person wilfully violating the provisions of this section shall be deemed guilty of a misdemeanor and shall be fined in any sum not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000.00) for each offense.

§ 5. Salary.—Each commissioner shall receive a salary of four thousand dollars ($4,000.00) per annum payable monthly as other State salaries are paid.

§ 6. Employees and Expenses.—The State Tax Commission is authorized to employ a secretary and other assistants and to fix their compensation. The salary of the secretary shall not exceed two thousand dollars ($2,000.00) per annum. The commissioners, secretary and other assistants that may be employed, shall be entitled to receive from the State their actual and necessary expenses when traveling on business of the commission. Such expenses shall be submitted in an itemized claim as now provided by law, and the claim must be approved by the commission. The aggregate expenses of the commission for assistance, office expenses and traveling expenses shall not exceed twenty thousand dollars ($20,000.00) per annum.

§ 7. Quorum.—A majority of the commission shall constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining commissioners to ex-

ercise all the powers of the commission so long as a majority remains. Any investigation, inquiry, or hearing, which the commission is authorized to hold or undertake, may be held by or before any one member of the commission, and any decision or order made pursuant thereto shall, if approved and confirmed by the commission, as shown on the records of the commission, be deemed the decision or order of the commission.

§ 8. Seal—The State Tax Commission shall have an official seal with such design as the commissioners may prescribe engraved thereon, by which it shall authenticate its orders and proceedings.

§ 9. Quarters in Capitol.—The custodian of public buildings shall assign to the State Tax Commission suitable quarters in the Capitol Building and shall provide the necessary office furniture. The commission may purchase the necessary office supplies. All such expenses shall be audited and paid as the expenses of other State officers are audited and paid.

§ 10. Sessions.—The commission shall be in continuous session and open for the transaction of business during all business hours of each and every day, excepting Sundays and legal holidays. The commission shall keep a record of its proceedings, which shall be a public record. The commission may hold sessions at any place within the state.

SUBDIVISION II.

POWERS AND DUTIES OF TAX COMMISSION.

(Sections 11-13.)

§ 11. Commission to Exercise Assessing Powers of Other Boards.—The State Tax Commission shall exercise all the powers and perform all the duties with reference to the assessment or equalization of the assessment of property for purposes of taxation heretofore exercised or performed by any State Board of Valuation and Assessment, by the Railroad Commission, by the State Board of Equalization, or by any other State board of commission, or State officer,

except the revenue agents, supervisor of revenue agents and the Insurance Department in the office of the Auditor of Public Accounts. And all such powers and duties are hereby transferred to the State Tax Commission to be exercised and performed exclusively by it. It shall exercise such further powers with reference to State taxes and assessments by State authority as may be conferred upon it by law. It shall be the duty of the Attorney General, when requested by the State Tax Commission, to attend the meetings of the commission and advise with the same in its proceedings.

§ 12. Specific Powers and Duties.—It shall further specifically be the duty of the State Tax Commission, and it shall have power and authority:

(1) Rules.—To prescribe rules for its own government and for the transaction of its business.

(2) Oaths.—Each commissioner and the secretary of the commission is empowered to administer and certify oaths.

(3) Forms.—To prescribe, prepare and enforce the use of forms for tax receipts, form for listing property for assessment, forms of reports to be used as a basis for assessment or equalization; form of tax books or assessment rolls; forms of recapitulation sheets, and forms of all other reports required to be made or certified to the Tax Commission or to any other taxing authority. The schedule to be used by the assessor and his deputies in listing the property of taxpayers shall contain a list of such separate items of property as may be prescribed by the commission, with interrogatories to be propounded to each person by the assessor or his deputies and an affidavit to be signed and sworn to by the party whose property is assessed before the assessor or his deputies. Said interrogatories shall be so framed as to elicit full information concerning any property in the taxpayer's custody or control of which another person is the legal or equitable owner and full information as to any device used by the taxpayer to escape the payment of taxes. It may also contain such inquiries for statistical purposes as the Tax Commis-

sion deems proper. The schedule shall contain two columns, in one of which the persons whose property is assessed shall fix the values; in the other, the assessor shall fix what, in his judgment, is the porper valuation of the property. The party or the assessor where the party cannot write, shall insert the word "none" after each item of the schedule provided for above when he has no property to assess as named in such item, but no item in the schedule shall be passed without being answered. The assessor or his deputies shall read said affidavit in full to each taxpayer and see that no item has been passed unanswered before he shall be allowed to sign or swear to it. Any person failing or refusing to swear to said affidavit shall be deemed guilty of refusing to give in his property for assessment. Any assessor or deputies failing to administer the oath or otherwise violating the provisions of this section shall be fined fifty dollars ($50.00) for each offense. Any person who makes a false statement in listing for taxation his property or property in his custody or control shall be guilty of false swearing.

Before the first day of September of each year the State Tax Commission shall deliver to each county clerk for the use of the assessor and his deputies a sufficient number of tax books and blank schedules for the assessment of property in such county. The expense of manufacturing and delivering said books and schedules shall be audited and paid as other expenses of the State offices, and shall not be considered an expense of the Tax Commission as limited in Section 6 of this act.

(4). Witnesses.—To summon and compel witnesses to appear and give testimony, and to order and compel the production of records, books, papers, and documents relating to any matter which the commission shall have power to investigate or determine, in the same manner in which like procedure is effected in circuit courts; and likewise to cause the depositions of witnesses residing within or without the

State or absent therefrom to be taken upon notice to the interested party, if any.

(5) Examinations.—To examine the books, accounts and papers of the individuals, partnerships, companies, associations, and corporations, or to send its representatives or agent to examine the same, when in the judgment of the commission such an examination be necessary for the purpose of assessment and taxation.

(6) Advice to Assessing Officers.—To confer with and advise assessing officers, boards of supervisors and other county officers as to their duties relative to taxation under the law, and supervise them in the performance of same.

(7) Prosecutions.—To direct that proceedings, actions and prosecutions be instituted to enforce the laws relating to the penalties, liabilities and punishment of all persons, officers or agents or corporations, or others required by law to make returns of taxable property for failure or neglect to comply with such provisions of the tax law; and to cause complaints to be made against assessors, boards of supervisors, and other officers, whose duties concern assessments, in any court of competent jurisdiction for their removal for official misconduct or neglect of such duty, as provided by law in such cases.

(8) Commonwealth and County Attorneys to Assist.—To require the Commonwealth attorneys and country attorneys to institute and prosecute actions and proceedings as provided in paragraph seven (7) immediately above.

(9) Visit Counties.—To visit the counties in the State, when in their opinion it is necessary, for the investigation of the work and methods adopted by local assessors, boards of supervisors, and other taxing officials, in the assessment, equalization and taxation of property.

(10) Annual Conference With Assessors.—To summon and require the county assessors to assemble at the State Capital annually for conference with the Tax Commission at a time to be designated by said Tax Commission. Said con-

ference shall last for a period not exceeding two (2) days. The expense of the assessors in attending such conference shall be paid by their respective counties. Wilful failure to attend said conferences shall constitute misfeasance in office and subject the offender to prosecution as provided for other misfeasances.

(11) Investigate Administration of Laws.—To carefully investigate all cases where evasion of taxation of property is alleged, complained of, or discovered, and to ascertain wherein the existing laws are defective or improperly or negligently administered, and to take such steps as may be necessary to correct the same.

(12) Report.—To transmit to the Governor, for transmission to the Legislature, at least thirty (30) days before each regular session of the Legislature, a report showing in statistical form the taxable property in the State, the amount of taxes derived therefrom and such other matters relating to revenues and taxation as shall be deemed of interest and value, together with recommendations for the improvement of the system of taxation for the consideration of the Legislature.

§ 13. Information Confidential.—It shall be unlawful for any commissioner or ex-commissioner, or any employee or agent of the commission, to divulge any information acquired by him of the affairs of any company, firm, corporations, persons, association or co-operation, while in the performance of his duties under this act. Any violation of the provisions of this section shall be a misdemeanor and shall be punished by a fine not exceeding five hundred dollars ($500.00) or by imprisonment not exceeding six (6) months, or both, and the guilty person shall be disqualified and removed from office or employment in the commission. Provided, however, that this prohibition shall not extend to information required in prosecutions for making false reports or returns of property for taxation or any other infraction of the tax laws of this State. Provided, further, that this

prohibition shall not extend to any matter required by law to be entered upon any assessment book or roll.

SUBDIVISION III.

Supervision and Equalization of Assessments.

(Sections 14-35.)

§ 14. Couty Clerk's Report of Sales.—On or before January first of each year, each county clerk shall prepare, on blanks which shall be furnished by the Tax Commission, and shall file with the Tax Commission, a tabulated statement of all sales of real estate as shown by the deed books of his county for one year immediately preceding the first day of September last, or for such other period as the Tax Commission may require.

Said statement shall contain a list of all sales of real estate, town lots being kept separate from other real estate, the price paid, with terms and conditions, the number of acres, and the assessed value of same for the previous year. Where less than a fee simple is given, said statement shall show the interest conveyed; and if only a part of a tract of land or town lot is sold, it shall give a short description of same and state what proportion it bears to said tract or lot.

Said statement shall be sworn to by said clerk, by the county attorney and the county judge, and the latter two in their affidavits shall state that they have examined the recorded and unrecorded conveyances filed for said time, and that each and every conveyance with the consideration therefor and the assessed values are correctly given in said statement.

For his services in making said tabulated statement the clerk shall be paid a reasonable compensation by the county court. If any clerk fails to file with the Tax Commission or or before January first in any year the tabulated list of sales, as provided in this act, he shall be fined not less than fifty dollars ($50.00) nor more than two hundred dollars ($200.00) and each day's delay shall constitute a separate offense.

§ 15. Recapitulation of Assessor's Books.—After the assessor shall have completed his work and returned the tax books to the county clerk as provided in Section 4059, the county clerk shall test the accuracy of the extensions and additions of same, and make additions of each column on blanks to be furnished by the Tax Commission, the footings on each page to show the aggregate amount, value and number of each column in said tax book, and record said recapitulation in said tax book with his official certificate attached. On or before the second Monday in January, the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

§ 16. Tax Commission as Board of Equalization.—The State Tax Commission shall convene at the State Capitol as the State Board of Equalization on the second Monday in January in each year, for the purpose of equalizing the assessment of property between counties.

At this session the State Board of Equalization shall carefully examine the recapitulation of the assessors' books from each county, and shall compare it with such data as they may obtain from any source, to determine whether the assessments conform to law.

It shall have power to raise or lower the assessed value of the property in any county. But it shall not have the power to raise or lower any individual assessment after the same has been approved by the County Board of Supervisors, except on appeal from rulings of a County Board of Supervisors as provided in Section 32 of this act, or when a reassessment is made by said Tax Commission as provided in Section 35 of this act.

§ 17. Notice to Counties and Hearings.—When it is contemplated by the State Board of Equalization that it will be necessary to raise the assessed value of property in any county, it shall give notice of the contemplated action to the county court and to the taxpayers of that county in such manner as it shall deem sufficient, and shall fix a day and

place for a hearing. It may give such information as it sees fit as to the reason for the contemplated increase and as to the classes of property which in its opinion are improperly assessed. At said time and place any taxpayer of the county, or any officer thereof, may appear and shall be heard. The county court may appoint not to exceed three witnesses or accredited representatives of the county to appear at such hearings. The compensation and expenses of such witnesses or representatives shall be paid by the county.

§ 18. Method of Equalization.—Equalization shall be accomplished by directing that the County Board of Supervisors in revising the assessed value of all the property or any class of property in any county shall make the total assessed value of all property or of each of said classes of property amount to a given sum.

§ 19. Appointment of County Supervisors.—The county judge shall, at the November term of court, appoint three (3) intelligent, discreet housekeepers and owners of real estate residing in different portions of the county who shall constitute the Board of Supervisors of Tax in their respective counties. In counties containing cities of the first, second, third and fourth class, at least one of said supervisors shall be a resident of the largest city in the county.

§ 20. Clerk to Copy Order of Appointment.—The clerk of the county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty (20) days before the first day of January thereafter, and make due return thereof to the clerk of the county court.

§ 21. Oath Supervisors Shall Take.—The supervisors before they enter upon the discharge of their duties, shall take the following oath: "You swear that you will, to the best of your ability, discharge the duties required of you as supervisor of tax, and that, in each instance where the property has not been assessed at its fair cash value, estimated

at the price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

§ 22. Penalty for Failure to Attend Session—Vacancy.—The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, without a reasonable excuse, subject the person or persons so failing to a fine of not exceeding twenty-five dollars ($25.00); and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

§ 23. Time and Place of Meeting—Duty of Clerk.—The said supervisors shall convene at the county seat on the second Monday of March. At the time of their meting, the county clerk shall deliver to said supervisors the assessor's books for the county, together with the order and recommendations of the Tax Commission, which shall be considered by said board, with other information, in ascertaining and fixing the value of property in the county.

§ 24. Duty and Powers of Supervisors.—The Board of Supervisors shall make a careful examination of the assessor's books, and each individual list thereof, and may increase or decrease any list; but the board shall not reduce or raise any assessement unless the evidence be clear and unmistakable that the valuation is not a fair cash value, and shall list all property omitted by the assessor which may be subject to taxation in the county, and shall correct any errors of the assessor; and in all cases where the property has not been correctely valued, they shall fix the value thereof, and correct the assessor's books, so as to show the true value of the property, as herein provided; but should any property escape assessment by the assessors or supervisors, in whole or in part, it may be assessed as provided in Section 3, article 15 (4241).

§ 25. Time of Sessions—Duties and Compensation of Clerk.—The board shall continue in session at its first meeting in each year not less than two (2), nor more than ten (10)

days, in counties not containing a city of the first, second, third or fourth class; in counties having therein a city of the first class, the board may remain in session twenty-four (24) days; in counties having therein a city of the second class, the board may remain in session eighteen (18) days; and in counties having therein cities of the third and fourth class, the board may remain in session fifteen (15) days. The clerk of the county court shall act as clerk of the Board of Supervisors. He shall be allowed the same compensation for his services as a member of the board and be paid in the same way. It shall be the duty of said clerk to prepare and deliver to the sheriff a list of names of all persons whose property has been raised by the Board of Supervisors and the amount thereof.

§ 26. Notice to Taxpayers Raised—Compensation of Sheriff.—The sheriff shall notify all such taxpayers whose list has been increased or assessed by the board, and also notify them of the time to which the board adjourned. Notice to non-residents or infants shall be to their attorney or guardian; if none in the county, by posting in some conspicuous place on the premises. The sheriff shall be allowed a reasonable compensation for his services, to be paid out of the county levy.

§ 27. Reconvening to Hear Complaints—Witnesses.—The board, in reassembling, shall hear all complaints and pass upon the assessment of all taxpayers, and for that purpose the board, in counties having therein a city of the first or second class shall remain in session not less than one (1) nor more than ten (10) days, and in other counties not less than one (1) nor more than five days. The board may summon and swear witnesses, and require them to testify. Any person who shall wilfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than twenty-five (25) nor more than one hundred dollars ($100.00) for each offense.

§ 28. Assessment of Property, Owner Not Known.—If

the board, during its session, find any property which has not been assessed, and for which they can find no owner, they shall describe and locate such property and assess the value thereof.

Record Kept by Board.—The Board of Supervisors shall keep a record of their proceedings and correct the tax books thereby. They shall annex their certificate to the tax books that they have examined, and approve the same, and the number of days they were actually engaged, and shall return the same with the record of their proceedings, to the county clerk on or before the first day of May.

§ 30. Clerk to Certify to Court—Payment of Assessor, Supervisors and Clerk.—The clerk shall certify to the county court the approval of the tax books, and the county court shall enter the fact of record; also the amount due the supervisors for their services. On the presentation of a copy of the order, the Auditor shall draw his warrant on the Treasurer in favor of the assessor for the portion of his claims, as provided by law, and the amount due the supervisors and clerks for their services.

§ 31. Compensation of Supervisors and Clerks—Payment of.—The supervisors and clerks shall be allowed three dollars ($3.00) per day for each day they may be necessarily employed, to be paid one-half by the fiscal court of the county and the other half out of the State Treasury.

§ 32. Errors Do Not Invalidate Assessments—Appeals.—Any informality or irregularity in the execution of their duties as supervisors, and any failure of duty on their part, shall not render any assessment invalid. But any taxpayer feeling himself aggrieved by the action of said Board of Supervisors may appeal to the State Tax Commission within thirty (30) days after the final adjournment of said board, by filing with the commission a certified copy, under the hand of the clerk of said board, of the action of said board.

Within twenty (20) days after the Tax Commission passes on such appeal, the aggrieved party may by petition appeal

from its decision to the circuit court of the county from whose Board of Supervisors the original appeal was taken.

No new or additional evidence may be introduced in the circuit court except as to fraud or misconduct of some person in the administration of this act or affecting some order or ruling of the Tax Commission. The court shall otherwise hear the cause upon the record, or an abstract thereof, as certified by the Tax Commission, and shall dispose of the cause in a summary manner. The county attorney shall represent the Tax Commission in the circuit court.

When an amount is involved sufficient under existing laws to authorize an appeal to the Court of Appeals, the judgment of the circuit court shall be subject to appeal to the Court of Appeals, by either party, subject to the same costs, fees, and penalties as in other civil cases. On such appeals, the Attorney General shall represent the Tax Commission.

§ 33. Recapitulation of Supervisors' Work.—The county clerk shall after the examination and approval of the tax book by the Board of Supervisors make and record a recapitulation of the tax book as revised by the supervisors, in the same manner provided in Section 15 of this act for the recapitulation of the tax book as prepared by the assessor. On or before May 10th the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

§ 34. Commission to Certify to Auditor—Duties of Auditor.—If it appear from said recapitulation that the Board of Supervisors have complied with the orders of the Tax Commission, the commission shall, not later than June first, approve the action of such Board of Supervisors and certify to the Auditor of Public Accounts the total assessed value of the property in each such county. The Auditor shall at once compute the amount of taxes due from each such county, charge said amount to the sheriff and shall execute and transmit to the county clerk a certificate stating that the tax books as revised by the supervisors have been finally approved. He shall at the same time furnish to the county clerk, in loose

leaf form, ten per cent more tax bills and stubs than there are taxpayers in such county, said tax bills and stubs to be in the form prescribed by the Tax Commission. The clerk shall affix said certificate to the tax books and enter it of record in the order book, and it shall be the sheriff's or collector's warrant for the collection of taxes.

§ 35. Reassessments.—In the event the County Board of Supervisors fail or neglect to carry out the orders of the State Tax Commission, the commission may itself make a reassessment and equalization of all or any of the property of any such county and fix the value thereof. The necessary expense of such reassessment, not exceeding the amount allowed to the assessor and supervisors for an original assessment in such county, shall be borne by such county and shall be ordered paid by the fiscal court upon the presentation by the Tax Commission of a statement showing the amount of said indebtedness. Immediately upon the completion of such reassessment, the Tax Commission shall certify to the Auditor the total assessed value of the property in such county, and the Auditor shall proceed as provided in the preceding section of this act.

§ 36. Repealing Clause.—The following sections of the Kentucky Statutes (Carroll's 1915 Edition) are hereby repealed: Section 4058, Sections 4115 to 4128 inclusive, Section 4239, Section 4239c, Section 4239g, and Sections 4268 to 4281 inclusive. All other laws or parts of laws in conflict with this act are hereby repealed to the extent of such conflict.

§ 37. Emergency Clause.—Whereas the present State revenue is inadequate to defray the necessary expenses of government, an emergency is declared to exist and this act shall become a law upon its passage and approval by the Governor: Provided, however, the assessment of property as of September 1, 1916, the supervision and equalization of said assessment, and the collection of taxes based upon said assessment as of September 1, 1916, shall be governed by the laws in force on September 1, 1916, and the repeal of Sections

4268-4281, which relate to the State Board of Equalization shall not take effect until July 1, 1917.

Mr. Hobbs offered an amendment to said bill.

Mr. T. R. Jones offered an amendment to said bill.

Mr. McMurray offered amendments 3, 4 and 7 to said bill.

Mr. Bailey offered an amendment to said bill.

Mr. Nichols offered amendments 8 and 13 to said bill.

Mr. Duncan offered an amendment to said bill.

Mr. Roach offered an amendment to said bill by way of substitute therefor.

Mr. Cary offered an amendment to said bill.

Mr. Vance offered an amendment to said bill.

Mr. Meyers moved that this House take up the consideration of said bill section by section.

Said motion was agreed to.

Mr. Lee moved that the session be extended indefinitely.

The yeas and nays being required on said motion by Messrs Hamilton and Kauffman, were as follows, viz.:

Those who voted in the affirmative were—

Harry C. Cummins	H. Clay Kauffman	W. R. Lyon
Odie Duncan	Wm. J. Kuh	Dr. C. W. Mathers
Chas. L. Hunter	W. T. Lasley	A. B. Pieratt
J. M. Johnson	M. E. Lee	Harry P. Purnell

D. S. Richardson	Ed. D. Stone	F. C. Trivette
John W. Snider	Adam Spahn	Louis E. Yewell

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Those who voted in the negative were—

Peter Ampler	J. M. Elliston	W. J. McMurray
H. F. S. Bailey	L. L. Embrey	L. T. Neat
C. H. Bays	Wm. Gearheart	C. B. Nichols
Chas. D. Bratcher	W. G. Gooch	William A. Perry
G. G. Brashear	C. H. Grimes	J. D. Pumphrey
W. H. Brown	J. S. Hall	Richard Radcliffe
Hiram Brown	L. B. Hamilton	John T. Roach
E. Bullock	W. B. Harvey	Lewis Ryans
Henry A. Cannon	W. C. G. Hobbs	Claude B. Smith
Glover H. Cary	David J. Howard	Thomas Spurrier
A. S. Cooper	J. M. Howell	Robt. R. Treadway
S. B. Coleman	R. B. Jackson	D. B. Tyra
W. P. Cropper	T. R. Jones	J. W. Wall
James S. Cruse	W. H. Jones	John S. Webb
S. C. Dobbs	Dr. J. E. Lilly	W. M. Webb
Jas. R. Dorman	Harry J. Meyers	Frank M. White
Thomas A. Dover	Claude D. Minor	J. D. Wills
W. E. Dowling	S. Montgomery	M. O. Wilson
William Duffy	G. B. Moores	E. S. Wood
J. R. Durham	B. F. McAtee	E. G. Young

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And so said motion was disagreed to.

Mr. Radcliffe moved that the vote by which said motion was disagreed to be reconsidered and that said motion lie on the table.

The last named motion was agreed to.

Mr. Hutchcraft moved that the session of today be extended until five o'clock p. m., with a recess from 12:30 to 2 o'clock p. m.

The yeas and nays being required on said motion by Messrs. Hiram Brown and Roach, were as follows, viz.:

Those who voted in the affirmative were--

Peter Ampler	David J. Howard	Harry P. Purnell
H. F. S. Bailey	J. M. Howell	Richard Radcliffe
C. H. Bays	Chas. L. Hunter	D. S. Richardson
G. G. Brashear	R.B.Hutchcraft,Jr.	John T. Roach
Frank J. Brown	J. M. Johnson	Lewis Ryans
Henry A. Cannon	T. R. Jones	Joe Schneider
Glover H. Cary	H. Clay Kauffman	L. M. Smith
A. S. Cooper	Wm. J. Kuh	Claude B. Smith
W. P. Cropper	W. T. Lasley	John W. Snider
R. T. Crowe	Dr. J. E. Lilly	Adam Spahn
James S. Cruse	Dr. C. W. Mathers	Ed. D. Stone
S. C. Dobbs	Jacob Metzger	R. C. Tartar
Jas. R. Dorman	Harry J. Meyers	J. H. Thompson
W. E. Dowling	G. B. Moores	D. B. Tyra
William Duffy	B. F. McAtee	J. Wood Vance
Odie Duncan	E. B. McGlone	J. W. Wall
J. R. Durham	W. J. McMurray	John S. Webb
J. M. Elliston	C. B. Nichols	W. M. Webb
L. L. Embrey	S. M. O'Brien	Frank M. White
T. T. Gardner	A. J. Oliver	M. O. Wilson
Wm. Gearheart	William A. Perry	E. S. Wood
W. G. Gooch	Geo. L. Pickett	Louis E. Yewell
C. H. Grimes	A. B. Pieratt	E. G. Young
J. S. Hall	W. A. Price	
W. C. G. Hobbs	J. D. Pumphrey	—73

Those who voted in the negative were—

Hiram Brown	M. E. Lee	Robt. R. Treadway
W. B. Harvey	Claude D. Minor	F. C. Trivette
R. B. Jackson	S. Montgomery	—8

And so said motion was agreed to.

Mr. Minor moved that when this House adjourn today it adjourn to meet on Monday next at 1 p. m.

The yeas and nays being required on said motion by Messrs. Hutchcraft and Pickett, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	L. L. Embrey	E. B. McGlone
C. H. Bays	Wm. Gearheart	W. J. McMurray
Chas. D. Bratcher	Frank C. Greene	C. B. Nichols
Hiram Brown	C. H. Grimes	Claude B. Smith
E. Bullock	L. B. Hamilton	R. C. Tartar
Glover H. Cary	W. B. Harvey	J. H. Thompson
R. T. Crowe	David J. Howard	Robt. R. Treadway
James S. Cruse	J. M. Howell	F. C. Trivette
Jas. R. Dorman	R. B. Jackson	W. M. Webb
Thomas A. Dover	W. H. Jones	J. D. Wills
W. E. Dowling	Claude D. Minor	M. O. Wilson
J. R. Durham	S. Montgomery	—35

Those who voted in the negative were—

Peter Ampler	J. S. Hall	B. F. McAtee
H. F. S. Bailey	W. C. G. Hobbs	L. T. Neat
G. G. Brashear	A. B. Holland	S. M. O'Brien
Frank J. Brown	Chas. L. Hunter	A. J. Oliver
W. H. Brown	R.B.Hutchcraft,Jr.	William A. Perry
Henry A. Cannon	J. M. Johnson	Geo. L. Pickett
A. S. Cooper	T. R. Jones	A. B. Pieratt
S. B. Coleman	H. Clay Kauffman	W. A. Price
W. P. Cropper	Wm. J. Kuh	J. D. Pumphrey
Harry C. Cummins	W. T. Lasley	Richard Radcliffe
S. C. Dobbs	M. E. Lee	D. S. Richardson
William Duffy	Dr. J. E. Lilly	John T. Roach
Odie Duncan	W. R. Lyon	Lewis Ryans
J. M. Elliston	Dr. C. W. Mathers	Joe Schneider
T. T. Gardner	Jacob Metzger	L. M. Smith
W. G. Gooch	Harry J. Meyers	John W. Snider

Adam Spahn	J. Wood Vance	E. S. Wood
Thomas Spurrier	J. W. Wall	Louis E. Yewell
Ed. D. Stone	John S. Webb	E. G. Young
D. B. Tyra	Frank M. White	—59

And so said motion was disagreed to.

Mr. L. M. Smith moved that this House do now resolve itself into a Committee of the Whole.

Said motion was ruled out of order.

Mr. L. M. Smith moved to reconsider the vote by which the motion to take up for consideration said House Bill No. 1, section by section, in executive session, was agreed to.

Said motion was disagreed to.

Mr. Meyers moved that the vote by which the House refused to resolve itself into a Committee of the Whole be reconsidered, and that said motion lie on the table.

The yeas and nays being required on said motion by Messrs. Treadway and Greene, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. E. Dowling	Jacob Metzger
H. F. S. Bailey	William Duffy	Harry J. Meyers
Geo. B. Barrett	Odie Duncan	G. B. Moores
C. H. Bays	T. T. Gardner	John T. Murphy
Frank J. Brown	W. C. G. Hobbs	B. F. McAtee
E. Bullock	J. M. Howell	C. B. Nichols
A. S. Cooper	Chas. L. Hunter	S. M. O'Brien
S. B. Coleman	R.B.Hutchcraft,Jr.	A. J. Oliver
W. P. Cropper	Wm. J. Kuh	William A. Perry
S. C. Dobbs	Dr. J. E. Lilly	Geo. L. Pickett
Jas. R. Dorman	Dr. C. W. Mathers	J. D. Pumphrey

D. S. Richardson	Thomas Spurrier	Frank M. White
Lewis Ryans	Ed. D. Stone	M. O. Wilson
Joe Schneider	J. H. Thompson	Louis E. Yewell
Claude B. Smith	D. B. Tyra	E. G. Young
John W. Snider	John S. Webb	
Adam Spahn	W. M. Webb	—49

Those who voted in the negative were—

Hiram Brown	J. M. Johnson	A. B. Pieratt
Glover H. Cary	T. R. Jones	Harry P. Purnell
R. T. Crowe	W. H. Jones	Richard Radcliffe
Harry C. Cummins	H. Clay Kauffman	John T. Roach
Thomas A. Dover	M. E. Lee	L. M. Smith
Frank C. Greene	W. R. Lyon	R. C. Tartar
C. H. Grimes	Claude D. Minor	Robt. R. Treadway
J. S. Hall	S. Montgomery	J. Wood Vance
L. B. Hamilton	E. B. McGlone	J. W. Wall
W. B. Harvey	W. J. McMurray	J. D. Wills
David J. Howard	L. T. Neat	—32

And so said motion was agreed to.

Mr. Lasley moved that this House now recess until 2 o'clock p. m.

Said motion was agreed to.

2 o'clock p. m. the House reconvened.

Mr. Hobbs moved that the vote by which the House agreed to continue in session until 5 o'clock p. m. today be reconsidered.

Said motion was agreed to.

Mr. Treadway moved that when this House adjourns today it be to meet again at 1:10 p. m. on Monday next, March 12, 1917.

As an amendment to said motion Mr. Oliver moved that this House do now adjourn to meet again on Monday next, March 12, 1917, at 1:15 p. m.

The yeas and nays being required on said amendment by Messrs. Stone and Treadway, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	C. H. Grimes	William A. Perry
C. H. Bays	J. S. Hall	Geo. L. Pickett
Chas. D. Bratcher	L. B. Hamilton	Richard Radcliffe
G. G. Brashear	W. C. G. Hobbs	D. S. Richardson
Frank J. Brown	A. B. Holland	John T. Roach
W. H. Brown	David J. Howard	Lewis Ryans
E. Bullock	J. M. Howell	Joe Schneider
Henry A. Cannon	Chas. L. Hunter	Claude B. Smith
Glover H. Cary	R. B. Jackson	John W. Snider
W. P. Cropper	T. R. Jones	Adam Spahn
R. T. Crowe	W. H. Jones	Thomas Spurrier
Harry C. Cummins	Dr. J. E. Lilly	R. C. Tartar
S. C. Dobbs	Jacob Metzger	Robt. R. Treadway
Thomas A. Dover	Harry J. Meyers	F. C. Trivette
W. E. Dowling	Claude D. Minor	D. B. Tyra
William Duffy	S. Montgomery	John S. Webb
Odie Duncan	B. F. McAtee	W. M. Webb
J. M. Elliston	E. B. McGlone	Frank M. White
T. T. Gardner	C. B. Nichols	J. D. Wills
Wm. Gearheart	S. M. O'Brien	M. O. Wilson
Frank C. Greene	A. J. Oliver	Louis E. Yewell

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Those who voted in the negative were—

H. F. S. Bailey	W. G. Gooch	W. R. Lyon
A. S. Cooper	J. M. Johnson	Dr. C. W. Mathers
S. B. Coleman	H. Clay Kauffman	G. B. Moores
J. R. Durham	Wm. J. Kuh	John T. Murphy
L. L. Embrey	M. E. Lee	W. J. McMurray

L. T. Neat	L. M. Smith	E. S. Wood	
A. B. Pieratt	Ed. D. Stone	E. G. Young	
J. D. Pumphrey	J. Wood Vance		
Harry P. Purnell	J. W. Wall		—25

And so said amendment was agreed to.

Said motion as amended was then agreed to.

And then the House adjourned to meet on Monday next at 1:15 p. m.

MONDAY, MARCH 12, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church, Frankfort, Ky.

The reading of the Journal of Friday's proceedings was dispensed with, and the same was approved.

Messrs. J. M. Howell, G. G. Brashear and W. H. Brown were granted an indefinite leave of absence by the House.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Greene:

H. B. 32. An Act to make it unlawful for the members and employees of the Board of Penitentiary Commissioners, State Board of Control of Charitable Institutions, State Rating Board, Insurance Commissioner, Commissioner of Motor Vehicles, Commissioner of Banks, Tuberculosis Commission, State Forestry, Library Commission, State

Hotel Inspector, Fish and Game Commission, Racing Commission, State Fire darshal and the employees receiving compensation from the Fire Tax Fund, State Examiner and Inspector, Geological Survey, Inspector of Mines, State Board of Health, State Board of Agriculture and State Live Stock Board, to attempt to influence any member of the General Assembly to vote for or against any legislation taxation and to make it unlawful for the Governor of the Commonwealth of Kentucky to commute sentences of persons confined in the Penitentiary, or to issue pardons, or for the Board of Penitentiary Commissioners to issue paroles to prisoners at the request, or ón the recommendation of members of the Legislature ninety days before any regular session of the General Assembly, at which revenue or taxation is considered, or after the call of any special session of the Legislature to consider revenue and taxation.

To the Committee on Revenue and Taxation.

By Mr. Dover:

H. B. 33. An Act providing for a tax on the net revenue derived by common carriers in this State upon the storage of freight and baggage.

To the Committee on Revenue and Taxation.

By Mr. Stone:

H. B. 34. An Act relating to revenue and taxation and providing a license tax on the manufacture of all blended or rectified whiskies, neutral spirits, beer and fermented wines, and providing a penalty for the violation of its provisions.

To the Committee on Revenue and Taxation.

Ordered that the House take up for consideration the

unfinished business from orders of the day of last Friday, to-wit:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

(See Journal of last Friday for bill.)

Mr. T. R. Jones offered an amendment to Section 1 of said bill.

Mr. Roach offered an amendment to the amendment proposed by Mr. Jones to Section 1 of said bill by way of substitute therefor.

Mr. Minor offered an amendment to the amendment proposed by Mr. Jones to Section 1 of said bill.

Mr. Tartar offered an amendment to the amendment proposed by Mr. Jones to Section 1 of said bill.

And then at 3 o'clock the House, under the rules, automatically adjourned.

TUESDAY, MARCH 13, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Wm. Duffy:

H. B. 35. An Act to amend and re-enact Sections 2992 and 2993, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

To the Committee on Revenue and Taxation.

By Mr. Perry:

H. B. 36. An Act to amend and re-enact Section 2998, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

To the Committee on Revenue and Taxation.

By Mr. Perry:

H. B. 37. An Act to amend and re-enact subsections 3, 4 and 5 of Section 2984a, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

To the Committee on Revenue and Taxation.

Mr. Price offered the following resolution, viz.:

Resolved, That the daily sessions of this House be extended to 5:30 p. m., with recess, except on Monday, from 12:30 to 2:00 o'clock p. m.

Said resolution was disagreed to.

Ordered that the House take up for consideration the unfinished business from the orders of the day of yesterday, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

(See Journal of last Friday for said bill.)

Mr. T. R. Jones offered the following amendment to Section 1 of said bill, viz.:

Amend House Bill No. 1 by striking out Section 1 and inserting in lieu thereof the following:

Section 1. Membership and Qualifications.—There shall be a State Commission composed of three commissioners,

two of whom shall be electors of the State, freeholders, not less than thirty years of age, one of the two appointed from each of the two dominant parties. The Auditor of Public Accounts shall be the third member of the State Tax Commission.

Mr. Roach offered the following amendment to the amendment proposed by Mr. Jones by way of substitute therefor, viz.:

Substitute for the amendment offered by T. R. Jones to Section 1, House Bill No. 1, to read as follows:

State Tax Commission Membership—There shall be a State Tax Commission, of which the Auditor of Public Accounts, Secretary of State, and Treasurer shall be ex-officio members, and one other member, not less than thirty years of age. The member of the commission, other than the Auditor, Secretary of State and Treasurer, shall be elected by the Auditor, Secretary of State and the Treasurer, and shall be a person familiar with the revenue laws of the Commonwealth of Kentucky and a tax expert, and shall hold his office until the first day of January, 1920.

The yeas and nays being required on said substitute offered by Mr. Roach by Messrs. Roach and Greene, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. B. Harvey	Claude D. Minor
Glover H. Cary	David J. Howard	S. Montgomery
Harry C. Cummins	J. M. Johnson	John T. Murphy
Frank C. Greene	W. H. Jones	W. J. McMurray
C. H. Grimes	H. Clay Kauffman	L. T. Neat
J. S. Hall	M. E. Lee	A. B. Pieratt
L. B. Hamilton	W. R. Lyon	Harry F. Purnell

Richard Radcliffe	R. C. Tartar	J. D. Wills
John T. Roach	Robt. R. Treadway	E. S. Wood
L. M. Smith	J. Wood Vance	
Ed. D. Stone	J. W. Wall	—31

Those who voted in the negative were—

Peter Ampler	L. L. Embrey	A. J. Oliver
Geo. B. Barrett	T. T. Gardner	William A. Perry
C. H. Bays	Wm. Gearheart	Geo. L. Pickett
G. G. Brashear	W. G. Gooch	W. A. Price
Frank J. Brown	W. C. G. Hobbs	J. D. Pumphrey
Hiram Brown	A. B. Holland	D. S. Richardson
E. Bullock	Chas. L. Hunter	Lewis Ryans
Henry A. Cannon	R.B.Hutchcraft,Jr.	Joe Schneider
A. S. Cooper	R. B. Jackson	Claude B. Smith
S. B. Coleman	T. R. Jones	John W. Snider
W. P. Cropper	Wm. J. Kuh	Adam Spahn
R. T. Crowe	W. T. Lasley	Thomas Spurrier
James S. Cruse	Dr. J. E. Lilly	Bannie Tabor
S. C. Dobbs	Dr. C. W. Mathers	F. C. Trivette
Jas. R. Dorman	Jacob Metzger	D. B. Tyra
Thomas A. Dover	Harry J. Meyers	John S. Webb
W. E. Dowling	G. B. Moores	W. M. Webb
William Duffy	B. F. McAtee	Frank M. White
Odie Duncan	E. B. McGlone	M. O. Wilson
J. R. Durham	C. B. Nichols	Louis E. Yewell
J. M. Elliston	S. M. O'Brien	E. G. Young

—63

And so said substitute amendment was disagreed to.

Mr. Minor offered the following amendment, viz.:

Amend House Bill 1 by striking out Section 1 and inserting in lieu thereof the following:

Section 1.—There shall be a State Tax Commission composed of three members, two of whom shall be appointed as

provided in Section 2, one from each of the two dominant political parties of the State, and the third member of said commission shall be the Auditor of Public Accounts. All of said members of the Tax Commission shall be electors and freeholders of the State of Kentucky, and at least thirty years of age.

Said amendment was ruled out of order.

Mr. Meyers moved that when this House adjourns it adjourn until 2 o'clock p. m. today to take up the unfinished business.

As an amendment to said motion Mr. Pumphrey moved that when this House adjourn it be to meet at 2 o'clock p. m. and remain in session until 5 o'clock p. m. today.

Said amendment was agreed to.

Said motion made by Mr. Meyers as amended by Mr. Pumphrey was then agreed to.

And then the House adjourned to meet at 2 o'clock p. m.

2 o'clock p. m. the House reconvened.

Mr. Minor offered the following amendment to the amendment to Section 1, proposed by Mr. T. R. Jones, viz.:

Amend the amendment of the gentleman from Calloway by striking out the words in Section 1: "two of whom shall be electors of the State, freeholders, not less than thirty years of age, and one of the two appointed from each of the two dominant parties," and insert in lieu thereof the following: "two of whom shall be appointed as provided in Section two, one from each of the two dominant political parties in the

State. The two appointed members shall be electors of the State, freeholders and not less than thirty years of age."

Said amendment was agreed to.

Mr. Tartar offered the following amendment to the amendment proposed by Mr. Jones, viz.:

Amend the amendment of member from Calloway by adding the words:

"Provided that all appointments made from the minority dominant party, from a list of five names certified by State governing authority of such party."

The yeas and nays being required on said amendment by Messrs. Tartar and Stone, were as follows:

Those who voted in the affirmative were—

H. F. S. Bailey	G. B. Moores	R. C. Tartar
Hiram Brown	John T. Murphy	Robt. R. Treadway
Frank C. Greene	L. T. Neat	J. Wood Vance
C. H. Grimes	A. B. Pieratt	J. W. Wall
J. S. Hall	Harry P. Purnell	J. D. Wills
L. B. Hamilton	Richard Radcliffe	M. O. Wilson
W. B. Harvey	John T. Roach	
S. Montgomery	Ed. D. Stone	—22

Those who voted in the negative were—

Peter Ampler	Glover H. Cary	S. C. Dobbs
Geo. B. Barrett	A. S. Cooper	Jas. R. Dorman
C. H. Bays	S. B. Coleman	Thomas A. Dover
G. G. Brashear	W. P. Cropper	W. E. Dowling
Frank J. Brown	R. T. Crowe	William Duffy
E. Bullock	James S. Cruse	J. R. Durham
Henry A. Cannon	Harry C. Cummins	Odie Duncan

J. M. Elliston	M. E. Lee	Lewis Ryans
L. L. Embrey	Dr. J. E. Lilly	Joe Schneider
T. T. Gardner	Dr. C. W. Mathers	L. M. Smith
Wm. Gearheart	Jacob Metzger	Claude B. Smith
W. G. Gooch	Harry J. Meyers	John W. Snider
W. C. G. Hobbs	B. F. McAtee	Adam Spahn
A. B. Holland	E. B. McGlone	Thomas Spurrier
David J. Howard	W. J. McMurray	Bannie Tabor
Chas. L. Hunter	C. B. Nichols	D. B. Tyra
R.B.Hutchcraft,Jr.	S. M. O'Brien	John S. Webb
R. B. Jackson	A. J. Oliver	W. M. Webb
J. M. Johnson	William A. Perry	Frank M. White
T. R. Jones	Geo. L. Pickett	E. S. Wood
W. H. Jones	W. A. Price	Louis E. Yewell
H. Clay Kauffman	J. D. Pumphrey	E. G. Young
Wm. J. Kuh	D. S. Richardson	—68

And so the amendment was disagreed to.

Mr. McMurray offered the following amendment to the amendment proposed by Mr. Jones, viz.:

"Section 1. State Tax Commission Membership.—There shall be a State Tax Commission, of which the Auditor of Public Accounts, Secretary of State and Treasurer shall be ex-officio members, and one other member, not less than thirty years of age.

"Sec. 2. Appointment and Term.—The member of the commission, other than the Auditor, Secretary of State and Treasurer, shall be appointed by the Governor, subject to approval by the Secretary of State, Auditor and Treasurer, and shall be a person familiar with the revenue laws of the Commonwealth of Kentucky and a tax expert, and shall hold his office until the first day of January, 1920.

"Upon the expiration of the term of the four commissioners aforesaid, the succeeding commission shall be composed of the same elective State officers and a fourth member

of like qualifications, elected in a like manner for a term of four years.

"The commissioner so elected by the three elective officers shall be chairman of the State Tax Commission, and shall be elegible to re-election, but no person thus appointed shall be elegible for any elective office in this State for a period of two years after he has ceased to serve as a member of the Tax Commission."

The yeas and nays being required on said amendment by Messrs. McMurray and Howard, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	A. B. Pieratt
Hiram Brown	W. H. Jones	Richard Radcliffe
Glover H. Cary	H. Clay Kauffman	John T. Roach
Harry C. Cummins	M. E. Lee	L. M. Smith
Frank C. Greene	W. R. Lyon	Ed. D. Stone
C. H. Grimes	Claude D. Minor	R. C. Tartar
J. S. Hall	S. Montgomery	Robt. R. Treadway
L. B. Hamilton	John T. Murphy	J. Wood Vance
W. B. Harvey	W. J. McMurray	J. W. Wall
David J. Howard	L. T. Neat	J. D. Wills

—30

Those who voted in the negative were—

Peter Ampler	James S. Cruse	Wm. Gearheart
Geo. B. Barrett	S. C. Dobbs	W. G. Gooch
C. H. Bays	Jas. R. Dorman	W. C. G. Hobbs
G. G. Brashear	Thomas A. Dover	A. B. Holland
Frank J. Brown	W. E. Dowling	Chas. L. Hunter
E. Bullock	William Duffy	R.B.Hutchcraft,Jr.
Henry A. Cannon	Odie Duncan	R. B. Jackson
A. S. Cooper	J. R. Durham	T. R. Jones
S. B. Coleman	J. M. Elliston	Wm. J. Kuh
W. P. Cropper	L. L. Embrey	W. T. Lasley
R. T. Crowe	T. T. Gardner	Dr. J. E. Lilly

Dr. C. W. Mathers	Geo. L. Pickett	Bannie Tabor
Jacob Metzger	W. A. Price	F. C. Trivette
Harry J. Meyers	J. D. Pumphrey	D. B. Tyra
G. B. Moores	D. S. Richardson	John S. Webb
B. F. McAtee	Lewis Ryans	W. M. Webb
E. B. McGlone	Joe Schneider	Frank M. White
C. B. Nichols	Claude B. Smith	M. O. Wilson
S. M. O'Brien	John W. Snider	Louis E. Yewell
A. J. Oliver	Adam Spahn	E. G. Young
William A. Perry	Thomas Spurrier	—62

And so said amendment was disagreed to.

Mr. Meyers moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

The yeas and nays being required on said motion by Messrs. Howard and McMurray, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Jas. R. Dorman	R.B.Hutchcraft,Jr.
Geo. B. Barrett	Thomas A. Dover	R. B. Jackson
C. H. Bays	W. E. Dowling	J. M. Johnson
G. G. Brashear	William Duffy	T. R. Jones
Frank J. Brown	J. R. Durham	Wm. J. Kuh
E. Bullock	J. M. Elliston	Dr. J. E. Lilly
Henry A. Cannon	L. L. Embrey	Dr. C. W. Mathers
A. S. Cooper	T. T. Gardner	Jacob Metzger
S. B. Coleman	Wm. Gearheart	Harry J. Meyers
W. P. Cropper	W. G. Gooch	B. F. McAtee
R. T. Crowe	W. C. G. Hobbs	C. B. Nichols
James S. Cruse	A. B. Holland	S. M. O'Brien
S. C. Dobbs	Chas. L. Hunter	A. J. Oliver

William A. Perry	Claude B. Smith	John S. Webb
Geo. L. Pickett	John W. Snider	W. M. Webb
W. A. Price	Adam Spahn	Frank M. White
J. D. Pumphrey	Thomas Spurrier	M. O. Wilson
D. S. Richardson	Bannie Tabor	Louis E. Yewell
Lewis Ryans	F. C. Trivette	E. G. Young
Joe Schneider	D. B. Tyra	—59

Those who voted in the negative were—

H. F. S. Bailey	W. T. Lasley	Richard Radcliffe
Glover H. Cary	M. E. Lee	John T. Roach
Harry C. Cummins	W. R. Lyon	L. M. Smith
Odie Duncan	Claude D. Minor	E. D. Smith
Frank C. Greene	S. Montgomery	Ed. D. Stone
C. H. Grimes	G. B. Moores	R. C. Tartar
J. S. Hall	John T. Murphy	J. H. Thompson
L. B. Hamilton	E. B. McGlone	Robt. R. Treadway
W. B. Harvey	W. J. McMurray	J. Wood Vance
David J. Howard	L. T. Neat	J. W. Wall
W. H. Jones	A. B. Pieratt	J. D. Wills
H. Clay Kauffman	Harry P. Purnell	E. S. Wood
		—36

And so said motion was agreed to.

Mr. Pickett moved that the session of today be extended until the matter under discussion is disposed of.

The yeas and nays being required on said motion by Messrs. Greene and Hall, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	G. G. Brashear	Glover H. Cary
H. F. S. Bailey	Frank J. Brown	A. S. Cooper
Geo. B. Barrett	Hiram Brown	S. B. Coleman
C. H. Bays	E. Bullock	W. P. Cropper
Chas. D. Bratcher	Henry A. Cannon	R. T. Crowe

James S. Cruse	H. Clay Kauffman	D. S. Richardson
Harry C. Cummins	Wm. J. Kuh	John T. Roach
S. C. Dobbs	W. T. Lasley	Lewis Ryans
Jas. R. Dorman	M. E. Lee	Joe Schneider
Thomas A. Dover	Dr. J. E. Lilly	L. M. Smith
W. E. Dowling	W. R. Lyon	Claude B. Smith
William Duffy	Dr. C. W. Mathers	John W. Snider
Odie Duncan	Jacob Metzger	Adam Spahn
J. R. Durham	Harry J. Meyers	Thomas Spurrier
J. M. Elliston	Claude D. Minor	Bannie Tabor
L. L. Embrey	G. B. Moores	R. C. Tartar
T. T. Gardner	B. F. McAtee	F. C. Trivette
Wm. Gearheart	E. B. McGlone	D. B. Tyra
W. G. Gooch	W. J. McMurray	J. W. Wall
W. C. G. Hobbs	C. B. Nichols	John S. Webb
A. B. Holland	S. M. O'Brien	Frank M. White
Chas. L. Hunter	A. J. Oliver	M. O. Wilson
R.B.Hutchcraft,Jr.	William A. Perry	E. S. Wood
R. B. Jackson	Geo. L. Pickett	Louis E. Yewell
J. M. Johnson	A. B. Pieratt	E. G. Young
T. R. Jones	J. D. Pumphrey	—77

Those who voted in the negative were—

Frank C. Greene	S. Montgomery	J. W. Wall
C. H. Grimes	L. T. Neat	J. D. Wills
L. B. Hamilton	Richard Radcliffe	
W. B. Harvey	Robt. R. Treadway	—10

And so the motion was agreed to.

Mr. Meyers moved that the vote by which the House agreed to extend the session be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The amendment proposed by Mr. Jones to Section 1 of House Bill 1, as amended by Mr. Minor, was then agreed to.

The yeas and nays being required thereon by Messrs. Roach and Greene, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	T. T. Gardner	William A. Perry
Geo. B. Barrett	Wm. Gearheart	Geo. L. Pickett
C. H. Bays	W. G. Gooch	W. A. Price
G. G. Brashear	J. S. Hall	J. D. Pumphrey
Frank J. Brown	W. C. G. Hobbs	D. S. Richardson
Hiram Brown	A. B. Holland	Lewis Ryans
E. Bullock	Chas. L. Hunter	Joe Schneider
Henry A. Cannon	R.B.Hutchcraft,Jr.	Claude B. Smith
Glover H. Cary	R. B. Jackson	John W. Snider
A. S. Cooper	J. M. Johnson	Adam Spahn
S. B. Coleman	T. R. Jones	Thomas Spurrier
W. P. Cropper	Wm. J. Kuh	Bannie Tabor
R. T. Crowe	W. T. Lasley	R. C. Tartar
James S. Cruse	Dr. J. E. Lilly	J. H. Thompson
Harry C. Cummins	Dr. C. W. Mathers	F. C. Trivette
S. C. Dobbs	Jacob Metzger	D. B. Tyra
Jas. R. Dorman	Harry J. Meyers	J. W. Wall
Thomas A. Dover	G. B. Moores	John S. Webb
W. E. Dowling	B. F. McAtee	W. M. Webb
William Duffy	E. B. McGlone	Frank M. White
Odie Duncan	W. J. McMurray	M. O. Wilson
J. R. Durham	C. B. Nichols	Louis E. Yewell
J. M. Elliston	S. M. O'Brien	E. G. Young
L. L. Embrey	A. J. Oliver	—71

Those who voted in the negative were—

H. F. S. Bailey	W. R. Lyon	John T. Roach
Frank C. Greene	Claude D. Minor	L. M. Smith
C. H. Grimes	S. Montgomery	Ed. D. Stone
L. B. Hamilton	John T. Murphy	Robt. R. Treadway
W. B. Harvey	L. T. Neat	J. Wood Vance
David J. Howard	A. B. Pieratt	J. D. Wills
H. Clay Kauffman	Harry P. Purnell	
M. E. Lee	Richard Radcliffe	—22

And so said amendment was agreed to.

Said Section 1 of House Bill No. 1, as amended, was then agreed to.

Mr. Meyers moved that the vote by which the House agreed to Section 1 of House Bill No. 1, as amended, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. W. M. Duffy moved that the House grant the privilege of the floor to Messrs. Charles Carroll, R. T. Berry, Charles Jennings, Charles Hobra, George Levi and J. H. Martin.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 14, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Oliver:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in

certain cases where property is classified for taxaxtion, and a lower rate placed on personal property, tangible or intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

To the Committee on Revenue and Taxation.

By Mr. Hobbs, by request:

H. B. 39. An Act to amend an act of the General Assembly of the Commonwealth of Kentucky, approved March 12, 1912, and known as Section 4021a, Kentucky Statutes (Carroll), entitled "An Act limiting the time in which the enforcement of tax titles and tax liens may be effected."

And by said amendment providing a limitation for the enforcement of liens, recovery of possession of, and title to property, sold for taxes, and for cancellation of tax deeds.

To the Committee on Revenue and Taxation.

Upon the call of the Committee on Revenue and Taxation no bills were reported.

The House took up for consideration from the calendar bills of the following titles, viz.:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus, undivided profits and shares of stock in building and loan associations, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting the mortgages of such associations from

taxation and exempting surplus, undivided profits and shares of stock from local taxation, providing for reports, time and manner of making same, and for payment of tax, prescribing penalties and repealing existing laws.

H. B. 30. An Act relating to the assessment of property for taxation and prescribing duties to be performed by taxing officers.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, they were read the second time by their titles, and ordered to be placed in the orders of the day.

Ordered that the House take up for consideration the unfinished business from the orders of the day of yesterday, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and the State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

(See Journal of last Friday for said bill.)

Mr. T. R. Jones offered the following amendment to Section 2 of said bill, viz.:

Amend House Bill No. 1 by striking out Section 2 and inserting in lieu thereof the following, viz.:

Section 2. Appointment and Term—The two commissioners, other than the Auditor, shall be appointed by the Governor. Of the two persons first appointed, one shall be appointed and designated to serve for a term ending on the first day of July, 1918, and one for a term ending on the first day of July, 1919. Each of said terms shall begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the two commissioners first to be appointed, as aforesaid, each succeeding commissioner shall be appointed and hold his office for the term of four (4) years, and each commissioner shall hold his office until his successor shall have been appointed and qualified. The commissioners shall be eligible for reappointment. They shall, during their term of office, reside at the State Capital. No person having been appointed and having served as a member of the Tax Commission shall be eligible for any elective office in the State for a period of four years after he ceased to serve as commissioner, nor shall his name be printed upon the ballot under the device of either of the dominant parties as a candidate for any office.

Mr. Vance offered the following amendment to the amendment proposed by Mr. Jones to Section 2 of said bill, viz.:

Amend Section 2, as amended by the gentleman from Calloway, by adding after the word "Governor" and before the word "of" the words "and confirmed by the Senate."

Mr. Lyon moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

The yeas and nays being required by Messrs. Greene and Murphy on the amendment proposed by Mr. Vance, were as follows:

Those who voted in the affirmative were—

H. F. S. Bailey .
C. H. Bays
Chas. D. Bratcher
Frank C. Greene
C. H. Grimes
L. B. Hamilton
W. B. Harvey
David J. Howard
J. M. Howell
J. M. Johnson
W. H. Jones
H. Clay Kauffman
M. E. Lee
W. R. Lyon
Claude D. Minor
G. B. Moores
John T. Murphy
W. J. McMurray
L. T. Neat
A. B. Pieratt
Harry P. Purnell
Richard Radcliffe
John T. Roach
L. M. Smith
Ed. D. Stone
R. C. Tartar
J. H. Thompson
Robt. R. Treadway
J. Wood Vance
J. W. Wall
J. D. Wills

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Those who voted in the negative were—

Peter Ampler
Geo. B. Barrett
G. G. Brashear
Frank J. Brown
Hiram Brown
E. Bullock
Henry A. Cannon
Glover H. Cary
A. S. Cooper
S. B. Coleman
W. P. Cropper
R. T. Crowe
James S. Cruse
Harry C. Cummins
S. C. Dobbs
Jas. R. Dorman
Thomas A. Dover
W. E. Dowling
William Duffy
Odie Duncan
J. M. Elliston
T. T. Gardner
Wm. Gearheart
W. G. Gooch
J. S. Hall
W. C. G. Hobbs
A. B. Holland
Chas. L. Hunter
R.B.Hutchcraft,Jr.
R. B. Jackson
T. R. Jones
Wm. J. Kuh
Dr. J. E. Lilly
Dr. C. W. Mathers
Jacob Metzger
Harry J. Meyers
B. F. McAtee
C. B. Nichols
S. M. O'Brien
A. J. Oliver
William A. Perry
Geo. L. Pickett
W. A. Price
J. D. Pumphrey
D. S. Richardson
Lewis Ryans
Joe Schneider
E. D. Smith
Claude B. Smith
John W. Snider
Adam Spahn
Thomas Spurrier
Bannie Tabor
F. C. Trivette
D. B. Tyra
John S. Webb
W. M. Webb

Frank M. White E. S. Wood E. G. Young
M. O. Wilson Louis E. Yewell —62

An so the amendment was disagreed to.

Said amendment proposed by Mr. T. R. Jones to Section 2 of said bill was then agreed to.

Said Section 2 of House Bill No. 1, as amended by Mr. Jones, was then agreed to.

Mr. Meyers moved that the vote by which said Section 2, as amended, was agreed to be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 3 of said Bill No. 1.

Mr. T. R. Jones offered the following amendment to Section 3 of said bill, viz.:

Amend Section 3 by inserting "appointive" before "commissioners" in line one.

Mr. Harvey offered the following amendment to the amendment proposed by Mr. Jones to Section 3 of said bill, viz.:

Amend Section three, as amended by the gentleman from Calloway, so that said section when amended shall read as follows: "Any commissioner may at any time be removed from his office for inefficiency, neglect of duty, malfeasance in office, political activity, or continued ill-health incapacitat-

ing him for the performance of his duties, but before removal the charge against the commissioner shall be filed with the clerk of the Franklin Circuit Court, and said court shall proceed as in all other cases of a similar nature."

The yeas and nays being required thereon by Messrs. Greene and Harvey on the amendment proposed by Mr. Harvey, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. H. Jones	R. C. Tartar
Chas. D. Bratcher	John T. Murphy	J. H. Thompson
L. L. Embrey	A. B. Pieratt	Robt. R. Treadway
Frank C. Greene	Harry P. Purnell	F. C. Trivette
C. H. Grimes	Richard Radcliffe	J. Wood Vance
L. B. Hamilton	John T. Roach	W. M. Webb
W. B. Harvey	L. M. Smith	J. D. Wills
J. M. Howell	Ed. D. Stone	—23

Those who voted in the negative were—

Peter Ampler	Jas. R. Dorman	R. B. Jackson
Geo. B. Barrett	Thomas A. Dover	J. M. Johnson
C. H. Bays	W. E. Dowling	T. R. Jones
G. G. Brashear	William Duffy	H. Clay Kauffman
Frank J. Brown	Odie Duncan	Wm. J. Kuh
Hiram Brown	J. R. Durham	Dr. J. E. Lilly
E. Bullock	J. M. Elliston	Dr. C. W. Mathers
Henry A. Cannon	T. T. Gardner	Jacob Metzger
Glover H. Cary	Wm. Gearheart	Harry J. Meyers
A. S. Cooper	W. G. Gooch	Claude D. Minor
S. B. Coleman	J. S. Hall	G. B. Moores
W. P. Cropper	W. C. G. Hobbs	B. F. McAtee
R. T. Crowe	A. B. Holland	W. J. McMurray
James S. Cruse	David J. Howard	L. T. Neat
Harry C. Cummins	Chas. L. Hunter	C. B. Nichols
S. C. Dobbs	R.B.Hutchcraft,Jr.	S. M. O'Brien

A. J. Oliver	Joe Schneider	D. B. Tyra
William A. Perry	E. D. Smith	J. W. Wall
Geo. L. Pickett	Claude B. Smith	John S. Webb
W. A. Price	John W. Snider	Frank M. White
J. D. Pumphrey	Adam Spahn	M. O. Wilson
D. S. Richardson	Thomas Spurrier	Louis E. Yewell
Lewis Ryans	Bannie Tabor	E. G. Young

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And so said amendment was disagreed to.

Mr. Tartar offered the following amendment to the amendment proposed by Mr. Jones, as follows, viz.:

Amend Section 3 by adding the following: "Provided that any party so removed shall have an appeal as provided in other cases."

The yeas and nays being required on the amendment proposed by Mr. Tartar by Messrs. Greene and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. H. Jones	Thomas Spurrier
Hiram Brown	M. E. Lee	Ed. D. Stone
E. Bullock	W. R. Lyon	R. C. Tartar
Henry A. Cannon	Claude D. Minor	J. H. Thompson
R. T. Crowe	G. B. Moores	Robt. R. Treadway
Harry C. Cummins	John T. Murphy	J. Wood Vance
L. L. Embrey	W. J. McMurray	W. M. Webb
Frank C. Greene	A. B. Pieratt	J. W. Wall
C. H. Grimes	W. A. Price	J. D. Wills
L. B. Hamilton	Harry P. Purnell	M. O. Wilson
W. B. Harvey	Richard Radcliffe	E. S. Wood
David J. Howard	John T. Roach	
J. M. Howell	L. M. Smith	

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Those who voted in the negative were—

Peter Ampler	Wm. Gearheart	S. M. O'Brien
Geo. B. Barrett	W. G. Gooch	A. J. Oliver
C. H. Bays	W. C. G. Hobbs	William A. Perry
G. G. Brashear	A. B. Holland	Geo. L. Pickett
Frank J. Brown	Chas. L. Hunter	J. D. Pumphrey
A. S. Cooper	R.B.Hutchcraft,Jr.	D. S. Richardson
S. B. Coleman	R. B. Jackson	Lewis Ryans
W. P. Cropper	J. M. Johnson	Joe Schneider
James S. Cruse	T. R. Jones	E. D. Smith
S. C. Dobbs	H. Clay Kauffman	Claude B. Smith
Jas. R. Dorman	Wm. J. Kuh	John W. Snider
Thomas A. Dover	W. T. Lasley	Adam Spahn
W. E. Dowling	Dr. J. E. Lilly	Bannie Tabor
William Duffy	Dr. C. W. Mathers	D. B. Tyra
Odie Duncan	Jacob Metzger	John S. Webb
J. R. Durham	Harry J. Meyers	Louis E. Yewell
J. M. Elliston	B. F. McAtee	E. G. Young
T. T. Gardner	C. B. Nichols	—53

And so said amendment was disagreed to.

The amendment proposed by Mr. T. R. Jones to Section 3 of said bill was then agreed to.

Said Section 3 of House Bill No. 1, as amended by Mr. T. R. Jones, was then agreed to.

Mr. Meyers moved that the vote by which the House agreed to Section 3, as amended, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 4 of House Bill No. 1.

Mr. T. R. Jones offered the following amendment to Section 4 of said bill, viz.:

Amend Section 4, line 1, by inserting "appointive" before "commissioner."

Amend Section 4, line 6, by inserting "appointive" before "commissioner."

Said two amendments proposed by Mr. T. R. Jones were agreed to.

Mr. Harvey offered the following amendment to Section 4 of said bill, viz.:

Amend Section 4, line 7, by striking out word "pernicious."

Said amendment was disagreed to.

Mr. Treadway offered the following amendment to Section 4 of said bill, viz.:

Amend Section 4 by adding the following: "The Franklin Circuit Court shall have jurisdiction under this section, and any one convicted under same shall forfeit his office."

The yeas and nays being required on said amendment proposed by Mr. Treadway by Messrs. Tartar and Greene, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Frank C. Greene	W. H. Jones
G. G. Brashear	C. H. Grimes	W. R. Lyon
Hiram Brown	J. S. Hall	John T. Murphy
Harry C. Cummins	L. B. Hamilton	E. B. McGlone
L. L. Embrey	David J. Howard	A. B. Pieratt

Harry P. Purnell	Thomas Spurrier	Robt. R. Treadway
Richard Radcliffe	Ed. D. Stone	J. Wood Vance
John T. Roach	R. C. Tartar	J. D. Wills
L. M. Smith	J. H. Thompson	M. O. Wilson

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Those who voted in the negative were—

Peter Ampler	W. G. Gooch	C. B. Nichols
Geo. B. Barrett	W. C. G. Hobbs	S. M. O'Brien
Chas. D. Bratcher	A. B. Holland	A. J. Oliver
Frank J. Brown	J. M. Howell	William A. Perry
Henry A. Cannon	Chas. L. Hunter	Geo. L. Pickett
Glover H. Cary	R.B.Hutchcraft,Jr.	J. D. Pumphrey
A. S. Cooper	R. B. Jackson	D. S. Richardson
S. B. Coleman	T. R. Jones	Joe Schneider
W. P. Cropper	H. Clay Kauffman	E. D. Smith
R. T. Crowe	Wm. J. Kuh	Claude B. Smith
S. C. Dobbs	W. T. Lasley	John W. Snider
Jas. R. Dorman	Dr. J. E. Lilly	Bannie Tabor
Thomas A. Dover	Dr. C. W. Mathers	D. B. Tyra
W. E. Dowling	Jacob Metzger	John S. Webb
William Duffy	Harry J. Meyers	Frank M. White
Odie Duncan	Claude D. Minor	Louis E. Yewell
J. M. Elliston	G. B. Moores	E. G. Young
T. T. Gardner	B. F. McAtee	
Wm. Gearheart	W. J. McMurray	

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And so said amendment was disagreed to.

Mr. Radcliffe offered the following amendment to Section 4 of said bill, viz.:

Amend by striking out Section 4.

Said amendment was disagreed to.

Mr. Lyon moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 4 of House Bill No. 1, as amended by Mr. T. R. Jones, was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 4 of House Bill No. 1, as amended, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Hobbs moved that this House remain in session until 12:30 p. m., at which time a recess be taken until 2 p. m., and that the session continue from 2 p. m. until 5 o'clock p. m. today.

Said motion was agreed to.

Mr. Meyers moved that the vote by which the House agreed to convene at 2 o'clock and remain in session until 5 p. m., be reconsidered and that said motion lie on the table.

Said motion was agreed to.

At 12:30 p. m. the House recessed.

At 2 p. m. the House reconvened.

The House took up for consideration Section 5 of House Bill 1.

Mr. T. R. Jones offered the following amendment to Section 5 of said bill, viz.:

Amend Section 5, line 1, by inserting "appointive" before "commissioners," and by adding at the end of Section 5 "the Auditor, for his services as a member of the Tax Commission shall receive six hundred dollars per annum, which sum shall be in addtion to his salary as Auditor."

Mr. Stone offered the following amendment to the amendment proposed by Mr. Jones to Section 5 of said bill, viz.:

Amend H. B. 1, Section 5, by striking out all of said section, and inserting in lieu thereof the following:

Sec. 5.—Each appointed commissioner shall receive a salary of twenty-eight hundred dollars ($2,800.00) per annum, payable monthly as other State salaries are paid.

The yeas and nays being required on said amendment proposed by Mr. Stone, by Messrs. Vance and Neat, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	S. Montgomery	Ed. D. Stone
Chas. D. Bratcher	G. B. Moores	R. C. Tartar
C. H. Grimes	L. T. Neat	J. Wood Vance
J. S. Hall	A. B. Pieratt	J. D. Wills
L. B. Hamilton	Richard Radcliffe	
W. H. Jones	John T. Roach	—16

Those who voted in the negative were—

Peter Ampler	S. B. Coleman	Odie Duncan
C. H. Bays	W. P. Cropper	J. R. Durham
G. G. Brashear	R. T. Crowe	J. M. Elliston
Hiram Brown	S. C. Dobbs	T. T. Gardner
E. Bullock	Jas. R. Dorman	W. G. Gooch
Henry A. Cannon	W. E. Dowling	W. C. G. Hobbs
A. S. Cooper	William Duffy	A. B. Holland

David J. Howard	Claude D. Minor	E. D. Smith
J. M. Howell	B. F. McAtee	Claude B. Smith
R.B.Hutchcraft,Jr.	W. J. McMurray	John W. Snider
R. B. Jackson	C. B. Nichols	Adam Spahn
J. M. Johnson	S. M. O'Brien	Thomas Spurrier
T. R. Jones	A. J. Oliver	D. B. Tyra
H. Clay Kauffman	William A. Perry	J. W. Wall
Wm. J. Kuh	Geo. L. Pickett	John S. Webb
W. T. Lasley	W. A. Price	M. O. Wilson
Dr. J. E. Lilly	J. D. Pumphrey	Louis E. Yewell
Dr. C. W. Mathers	D. S. Richardson	E. G. Young
Jacob Metzger	Lewis Ryans	
Harry J. Meyers	Joe Schneider	—58

And so said amendment was disagreed to.

The amendment proposed by Mr. Jones to Section 5 of said bill was then agreed to.

Mr. Johnson offered the following amendment to Section 5 of said bill, viz.:

Amend Section 5 by striking out $4,000, and inserting $3,650.00.

Said amendment was ruled out of order.

Mr. White offered the following amendment to Section 5 of said bill, viz.:

Amend H. B. No. 1 by striking out Section five and insert in lieu thereof the following:

Section 5. Salary.—Each appointive commissioner shall receive a salary of three thousand dollars ($3,000.00) per annum, payable monthly as other State salaries are paid.

The yeas and nays being required on said amendment

proposed by Mr. White, by Messrs. Vance and Tartar, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	John T. Roach
C. H. Bays	W. H. Jones	L. M. Smith
Chas. D. Bratcher	H. Clay Kauffman	Claude B. Smith
E. Bullock	M. E. Lee	Ed. D. Stone
Henry A. Cannon	W. R. Lyon	Bannie Tabor
Harry C. Cummins	Claude D. Minor	R. C. Tartar
Odie Duncan	S. Montgomery	J. H. Thompson
Wm. Gearheart	G. B. Moores	Robt. R. Treadway
Frank C. Greene	John T. Murphy	J. Wood Vance
C. H. Grimes	W. J. McMurray	J. W. Wall
J. S. Hall	L. T. Neat	Frank M. White
L. B. Hamilton	A. B. Pieratt	J. D. Wills
W. B. Harvey	Harry P. Purnell	M. O. Wilson
J. M. Howell	Richard Radcliffe	E. S. Wood

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Those who voted in the negative were—

Peter Ampler	J. M. Elliston	Jacob Metzger
G. G. Brashear	T. T. Gardner	Harry J. Meyers
Frank J. Brown	W. G. Gooch	B. F. McAtee
Hiram Brown	W. C. G. Hobbs	C. B. Nichols
A. S. Cooper	A. B. Holland	S. M. O'Brien
S. B. Coleman	David J. Howard	A. J. Oliver
W. P. Cropper	Chas. L. Hunter	William A. Perry
R. T. Crowe	R.B.Hutchcraft,Jr.	Geo. L. Pickett
James S. Cruse	R. B. Jackson	W. A. Price
S. C. Dobbs	T. R. Jones	J. D. Pumphrey
Jas. R. Dorman	Wm. J. Kuh	D. S. Richardson
W. E. Dowling	W. T. Lasley	Lewis Ryans
William Duffy	Dr. J. E. Lilly	Joe Schneider
J. R. Durham	Dr. C. W. Mathers	E. D. Smith

John W. Snider	D. B. Tyra	E. G. Young
Adam Spahn	W. M. Webb	[illegible]
Thomas Spurrier	Louis E. Yewell	—49

And so said amendment was disagreed to.

Mr. Lyon offered the following amendment to Section 5 of said bill, viz.:

Amend Section 5 of House Bill 1 as follows: Strike out the words and figures "four thousand dollars" wherever same appear, and insert in lieu thereof the following: "two thousand dollars."

Said amendment was disagreed to.

Mr. Radcliffe offered the following amendment to Section 5 of said bill, viz.:

Amend Section 5 by striking out the sum of four thousand dollars ($4,000.00) and inserting in lieu thereof the sum of three thousand ($3,000.00) dollars.

Said amendment was ruled out of order.

Mr. Barrett offered the following amendment to Section 5 of said bill, viz.:

Amend Section 5 by inserting the figures $5,000.00 in place of $4,000.00.

Said amendment was ruled out of order.

Mr. Kauffman offered the following amendment to Section 5 of said bill, viz.:

Amend House Bill No. 1, Section 5, by striking out the

following: "four thousand dollars ($4,000.00)" and insert in lieu thereof the following: "thirty-six hundred dollars ($3,600.00)."

The yeas and nays being required on said amendment proposed by Mr. Kauffman by Messrs. Kauffman and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	David J. Howard	Harry P. Purnell
C. H. Bays	J. M. Howell	Richard Radcliffe
Chas. D. Bratcher	J. M. Johnson	John T. Roach
G. G. Brashear	W. H. Jones	L. M. Smith
Hiram Brown	H. Clay Kauffman	E. D. Smith
Henry A. Cannon	W. T. Lasley	Claude B. Smith
Glover H. Cary	M. E. Lee	Ed. D. Stone
Harry C. Cummins	W. R. Lyon	Bannie Tabor
Odie Duncan	Dr. C. W. Mathers	R. C. Tartar
J. R. Durham	Claude D. Minor	Robt. R. Treadway
Frank C. Greene	S. Montgomery	J. Wood Vance
C. H. Grimes	G. B. Moores	J. W. Wall
J. S. Hall	John T. Murphy	Frank M. White
L. B. Hamilton	W. J. McMurray	J. D. Wills
W. B. Harvey	L. T. Neat	M. O. Wilson
A. B. Holland	A. B. Pieratt	E. S. Wood

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Those who voted in the negative were—

Peter Ampler	S. C. Dobbs	W. C. G. Hobbs
Geo. B. Barrett	Jas. R. Dorman	Chas. L. Hunter
Frank J. Brown	Thomas A. Dover	R.B.Hutchcraft,Jr.
E. Bullock	W. E. Dowling	R. B. Jackson
A. S. Cooper	William Duffy	T. R. Jones
S. B. Coleman	J. M. Elliston	Wm. J. Kuh
W. P. Cropper	T. T. Gardner	Dr. J. E. Lilly
R. T. Crowe	Wm. Gearheart	Jacob Metzger
James S. Cruse	W. G. Gooch	Harry J. Meyers

B. F. McAtee	W. A. Price	Thomas Spurrier
E. B. McGlone	J. D. Pumphrey	F. C. Trivette
C. B. Nichols	D. S. Richardson	D. B. Tyra
S. M. O'Brien	Lewis Ryans	W. M. Webb
A. J. Oliver	Joe Schneider	Louis E. Yewell
William A. Perry	John W. Snider	E. G. Young
Geo. L. Pickett	Adam Spahn	—47

And so said amendment was agreed to.

Mr. Kauffman moved that the vote by which said amendment was agreed to be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Lee moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 5 of House Bill 1, as amended, was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 5, as amended, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 6 of House Bill No. 1.

Mr. Stone offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend House Bill 1, Section 6, lines 3 and 4 by striking out the words "two thousand dollars" and insert the words "fifteen hundred dollars." And in line 10 of said section by striking out the words "twenty thousand dollars," and insert the words "eight thousand dollars."

The yeas and nays being required on said amendment by Messrs. Roach and Lyon, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	John T. Roach
C. H. Bays	W. H. Jones	L. M. Smith
Chas. D. Bratcher	W. R. Lyon	Ed. D. Stone
Harry C. Cummins	Claude D. Minor	R. C. Tartar
Frank C. Greene	S. Montgomery	Robt. R. Treadway
C. H. Grimes	John T. Murphy	J. Wood Vance
J. S. Hall	L. T. Neat	J. W. Wall
L. B. Hamilton	A. B. Pieratt	J. D. Wills
W. B. Harvey	Richard Radcliffe	—26

Those who voted in the negative were—

Peter Ampler	W. E. Dowling	H. Clay Kauffman
Geo. B. Barrett	Odie Duncan	Wm. J. Kuh
G. G. Brashear	J. R. Durham	W. T. Lasley
Frank J. Brown	J. M. Elliston	M. E. Lee
E. Bullock	T. T. Gardner	Dr. J. E. Lilly
Henry A. Cannon	Wm. Gearheart	Dr. C. W. Mathers
Glover H. Cary	W. G. Gooch	Jacob Metzger
A. S. Cooper	W. C. G. Hobbs	Harry J. Meyers
S. B. Coleman	A. B. Holland	G. B. Moores
W. P. Cropper	David J. Howard	B. F. McAtee
R. T. Crowe	J. M. Howell	E. B. McGlone
James S. Cruse	Chas. L. Hunter	W. J. McMurray
S. C. Dobbs	R.B.Hutchcraft,Jr.	C. B. Nichols
Jas. R. Dorman	R. B. Jackson	S. M. O'Brien
Thomas A. Dover	T. R. Jones	A. J. Oliver

William A. Perry	Claude B. Smith	W. M. Webb
Geo. L. Pickett	John W. Snider	Frank M. White
W. A. Price	Adam Spahn	M. O. Wilson
J. D. Pumphrey	Thomas Spurrier	E. S. Wood
D. S. Richardson	Bannie Tabor	Louis E. Yewell
Lewis Ryans	F. C. Trivette	E. G. Young
Joe Schneider	D. B. Tyra	
E. D. Smith	John S. Webb	—67

And so said amendment was disagreed to.

Mr. Minor offered the following amendment to Section 6 of House Bill No. 1.

Amend House Bill 1 by striking out the words and numerals "twenty thousand dollars ($20,000.00)" in line 10 of Section 6 of said bill and inserting in lieu thereof "ten thousand ($10,000.00) dollars."

The yeas and nays being required on said amendment by Messrs. Minor and Lyon, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. B. Harvey	Harry P. Purnell
C. H. Bays	A. B. Holland	Richard Radcliffe
Chas. D. Bratcher	David J. Howard	John T. Roach
Henry A. Cannon	J. M. Howell	L. M. Smith
Glover H. Cary	J. M. Johnson	Claude B. Smith
A. S. Cooper	W. H. Jones	Ed. D. Stone
R. T. Crowe	H. Clay Kauffman	Bannie Tabor
Harry C. Cummins	M. E. Lee	R. C. Tartar
Jas. R. Dorman	W. R. Lyon	Robt. R. Treadway
Odie Duncan	Claude D. Minor	J. Wood Vance
J. R. Durham	S. Montgomery	J. W. Wall
Frank C. Greene	John T. Murphy	J. D. Wills
C. H. Grimes	W. J. McMurray	M. O. Wilson
J. S. Hall	L. T. Neat	E. G. Young
L. B. Hamilton	A. B. Pieratt	—44

Those who voted in the negative were—

Peter Ampler	Chas. L. Hunter	W. A. Price
Geo. B. Barrett	R.B.Hutchcraft,Jr.	J. D. Pumphrey
G. G. Brashear	R. B. Jackson	D. S. Richardson
Frank J. Brown	T. R. Jones	Lewis Ryans
Hiram Brown	Wm. J. Kuh	Joe Schneider
E. Bullock	W. T. Lasley	E. D. Smith
S. B. Coleman	Dr. J. E. Lilly	John W. Snider
W. P. Cropper	Dr. C. W. Mathers	Adam Spahn
James S. Cruse	Jacob Metzger	Thomas Spurrier
S. C. Dobbs	Harry J. Meyers	F. C. Trivette
Thomas A. Dover	G. B. Moores	D. B. Tyra
W. E. Dowling	B. F. McAtee	John S. Webb
William Duffy	E. B. McGlone	W. M. Webb
J. M. Elliston	C. B. Nichols	Frank M. White
T. T. Gardner	S. M. O'Brien	E. S. Wood
Wm. Gearheart	A. J. Oliver	Louis E. Yewell
W. G. Gooch	William A. Perry	
W. C. G. Hobbs	Geo. L. Pickett	—52

And so said amendment was disagreed to.

Mr. Bailey offered the following amendment to Section 6 of said House Bill No. 1:

Amend House Bill No. 1, subdivision 1, Section 6 by striking out the words and figures "twenty thousand dollars ($20,000.00)" in line 10 and inserting in lieu thereof the words and figures "ten thousand dollars ($10,000.00)."

Said amendment was ruled out of order.

Mr. Roach offered the following amendment to Section 6 of House Bill No. 1:

Amend Section 6 by striking out the words "twenty thousand" and the figures "$20,000.00" and insert in lieu thereof "$10,000.00."

Said amendment was ruled out of order.

Mr. Kauffman offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend House Bill No. 1 by striking out of said section the following: "twenty thousand dollars ($20,000.00)" and insert in lieu thereof the following: "twelve thousand dollars ($12,000.00)."

The yeas and nays being required on said amendment by Messrs. Kauffman and Harvey, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	A. B. Holland	A. B. Pieratt
C. H. Bays	David J. Howard	Harry P. Purnell
Chas. D. Bratcher	J. M. Howell	Richard Radcliffe
Hiram Brown	J. M. Johnson	John T. Roach
Henry A. Cannon	W. H. Jones	L. M. Smith
Glover H. Cary	H. Clay Kauffman	Claude B. Smith
R. T. Crowe	W. T. Lasley	Ed. D. Stone
Harry C. Cummins	M. E. Lee	Bannie Tabor
Jas. R. Dorman	W. R. Lyon	R. C. Tartar
Odie Duncan	Dr. C. W. Mathers	Robt. R. Treadway
J. R. Durham	Claude D. Minor	J. Wood Vance
Frank C. Greene	S. Montgomery	J. W. Wall
C. H. Grimes	G. B. Moores	J. D. Wills
J. S. Hall	John T. Murphy	M. O. Wilson
L. B. Hamilton	W. J. McMurray	E. S. Wood
W. B. Harvey	L. T. Neat	E. G. Young

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Those who voted in the negative were—

Peter Ampler	E. Bullock	James S. Cruse
Geo. B. Barrett	A. S. Cooper	S. C. Dobbs
G. G. Brashear	S. B. Coleman	Thomas A. Dover
Frank J. Brown	W. P. Cropper	W. E. Dowling

William Duffy	Harry J. Meyers	E. D. Smith
J. M. Elliston	B. F. McAtee	John W. Snider
T. T. Gardner	E. B. McGlone	Adam Spahn
Wm. Gearheart	C. B. Nichols	Thomas Spurrier
W. G. Gooch	S. M. O'Brien	Joe Schneider
W. C. G. Hobbs	A. J. Oliver	F. C. Trivette
Chas. L. Hunter	William A. Perry	D. B. Tyra
R.B.Hutchcraft,Jr.	Geo. L. Pickett	John S. Webb
R. B. Jackson	W. A. Price	W. M. Webb
T. R. Jones	J. D. Pumphrey	Frank M. White
Wm. J. Kuh	D. S. Richardson	Louis E. Yewell
Dr. J. E. Lilly	Lewis Ryans	
Jacob Metzger	Joe Schneider	—49

And so said amendment was disagreed to.

Mr. White offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend House Bill No. 1 by striking out of line 10, Section 6, the following words and figures: "twenty thousand dollars ($20,000.0)" and insert in lieu thereof the words and figures: "fifteen thousand dollars ($15,000.00)."

The yeas and nays being required on said amendment by Messrs. Howard and McMurray, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	S. B. Coleman	William Duffy
C. H. Bays	W. P. Cropper	Odie Duncan
Chas. D. Bratcher	R. T. Crowe	J. R. Durham
G. G. Brashear	James S. Cruse	J. M. Elliston
Frank J. Brown	Harry C. Cummins	T. T. Gardner
E. Bullock	S. C. Dobbs	Wm. Gearheart
Henry A. Cannon	Jas. R. Dorman	W. G. Gooch
Glover H. Cary	Thomas A. Dover	W. C. G. Hobbs
A. S. Cooper	W. E. Dowling	A. B. Holland

David J. Howard	S. Montgomery	Claude B. Smith
J. M. Howell	G. B. Moores	John W. Snider
Chas. L. Hunter	B. F. McAtee	Adam Spahn
R.B.Hutchcraft,Jr.	E. B. McGlone	Thomas Spurrier
R. B. Jackson	C. B. Nichols	Ed. D. Stone
J. M. Johnson	S. M. O'Brien	Bannie Tabor
T. R. Jones	A. J. Oliver	R. C. Tartar
W. H. Jones	William A. Perry	F. C. Trivette
H. Clay Kauffman	Geo. L. Pickett	D. B. Tyra
Wm. J. Kuh	A. B. Pieratt	J. W. Wall
W. T. Lasley	W. A. Price	John S. Webb
M. E. Lee	J. D. Pumphrey	W. M. Webb
Dr. J. E. Lilly	Harry P. Purnell	Frank M. White
W. R. Lyon	D. S. Richardson	J. D. Wills
Dr. C. W. Mathers	Lewis Ryans	M. O. Wilson
Jacob Metzger	Joe Schneider	E. S. Wood
Harry J. Meyers	L. M. Smith	Louis E. Yewell
Claude D. Minor	E. D. Smith	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	Frank C. Greene	W. J. McMurray
Geo. B. Barrett	C. H. Grimes	L. T. Neat
Hiram Brown	J. S. Hall	Richard Radcliffe

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And so said amendment was agreed to.

Mr. T. R. Jones offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend Section 6 by striking out in line 10, "twenty thousand dollars ($20,000.00) per annum," and insert in lieu thereof the following: "fifteen thousand dollars ($15,000.00) per annum."

Said amendment was ruled out of order.

Mr. Radcliffe offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend by striking out the sum of "twenty thousand dollars ($20,000.00)" and inserting in lieu thereof the sum "ten thousand ($10,000.0)."

Said amendment was ruled out of order.

Mr. Barrett offered the following amendment to Section 6 of House Bill No. 1, viz.:

Amend Section 6 as follows: "that the salary of the secretary shall not exceed $2,500.00 per annum."

Said amendment was disagreed to.

Mr. Roach moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 6 of House Bill No. 1, as amended, was then agreed to.

The yeas and nays being required on said Section 6 of House Bill No. 1, as amended, by Messrs. Roach and Vance, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Frank J. Brown	Glover H. Cary
Geo. B. Barrett	Hiram Brown	A. S. Cooper
C. H. Bays	E. Bullock	S. B. Coleman
G. G. Brashear	Henry A. Cannon	W. P. Cropper

R. T. Crowe	J. M. Johnson	Lewis Ryans
James S. Cruse	T. R. Jones	Joe Schneider
Harry C. Cummins	Wm. J. Kuh	E. D. Smith
S. C. Dobbs	W. T. Lasley	Claude B. Smith
Jas. R. Dorman	Dr. J. E. Lilly	John W. Snider
Thomas A. Dover	Dr. C. W. Mathers	Adam Spahn
W. E. Dowling	Jacob Metzger	Thomas Spurrier
William Duffy	Harry J. Meyers	Bannie Tabor
Odie Duncan	G. B. Moores	F. C. Trivette
J. R. Durham	B. F. McAtee	D. B. Tyra
J. M. Elliston	E. B. McGlone	J. W. Wall
T. T. Gardner	C. B. Nichols	John S. Webb
Wm. Gearheart	S. M. O'Brien	W. M. Webb
W. G. Gooch	A. J. Oliver	Frank M. White
W. C. G. Hobbs	William A. Perry	M. O. Wilson
A. B. Holland	Geo. L. Pickett	E. S. Wood
Chas. L. Hunter	W. A. Price	Louis E. Yewell
R.B.Hutchcraft,Jr.	J. D. Pumphrey	E. G. Young
R. B. Jackson	D. S. Richardson	—68

Those who voted in the negative were—

H. F. S. Bailey	J. M. Howell	Richard Radcliffe
Chas. D. Bratcher	Claude D. Minor	John T. Roach
Frank C. Greene	S. Montgomery	L. M. Smith
C. H. Grimes	John T. Murphy	Ed. D. Stone
J. S. Hall	W. J. McMurray	R. C. Tartar
L. B. Hamilton	L. T. Neat	Robt. R. Treadway
W. B. Harvey	A. B. Pieratt	J. Wood Vance
David J. Howard	Harry P. Purnell	J. D. Wills
		—24

And so said Section 6 of House Bill No. 1, as amended, was agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 6, as amended, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 7 of House Bill No. 1.

Mr. Gardner moved that Section 7 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 7 of House Bill No. 1 was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 7 of House Bill No. 1 be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The House then took up for consideration Section 8 of House Bill No. 1.

Mr. Kauffman moved that Section 8 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 8 of House Bill No. 1 was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 8 of House Bill No. 1 be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The House then took up for consideration Section 9 of House Bill No. 1.

Mr. Gardner moved that Section 9 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 9 of House Bill No. 1 was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 9 of House Bill No. 1 be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The House then took up for consideration Section 10 of House Bill No. 1.

Mr. Gardner moved that Section 10 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 10 of House Bill No. 1 was then agreed to.

Mr. Hobbs moved that the vote by which the House agreed to Section 10 of House Bill No. 1 be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The House then took up for consideration Section 11 of House Bill No. 1.

Mr. Roach offered an amendment to Section 11 of House Bill No. 1.

And then at 5 o'clock p. m. the House (automatically) adjourned.

THURSDAY, MARCH 15, 1917.

The House was opened with prayer by the Rev. John J. Gravatt, pastor of the Episcopal Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Meyers:

H. B. 40. An Act regulating the sale of patent, secret or proprietary medicines, drugs, nostrums, ointments or appliances for the treatment of any disease or injury or deformity for human beings or other animals and the sale of stock and poultry foods, flavoring extracts and spices by any person, firm or corporation other than a merchant or druggist, and placing a license tax on the transient vendor or itinerant vendor on the sale of any of the above named articles and providing a penalty for the violation of this act.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

The House then took up for consideration the unfinished business from the orders of the day, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and

the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and the State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

(See Journal of last Friday for said bill.)

Mr. Roach offered the following amendment to Section 11 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 11, line 8, by striking out "Supervisor of Revenue Agents."

The yeas and nays being required on said amendment by Messrs. Roach and Treadway, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. H. Jones	Ed. D. Stone
S. B. Coleman	Dr. C. W. Mathers	R. C. Tartar
James S. Cruse	G. B. Moores	J. H. Thompson
Harry C. Cummins	E. B. McGlone	Robt. R. Treadway
L. L. Embrey	L. T. Neat	J. Wood Vance
C. H. Grimes	A. B. Pieratt	J. W. Wall
W. B. Harvey	Harry P. Purnell	W. M. Webb
David J. Howard	Richard Radcliffe	Frank M. White
J. M. Howell	John T. Roach	J. D. Wills
J. M. Johnson	Claude B. Smith	E. G. Young

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Those who voted in the negative were—

Peter Ampler	A. B. Holland	Geo. L. Pickett
Geo. B. Barrett	Chas. L. Hunter	W. A. Price
C. H. Bays	R.B.Hutchcraft,Jr.	J. D. Pumphrey
Glover H. Cary	R. B. Jackson	D. S. Richardson
A. S. Cooper	T. R. Jones	Lewis Ryans
W. P. Cropper	H. Clay Kauffman	Joe Schneider
R. T. Crowe	Wm. J. Kuh	L. M. Smith
S. C. Dobbs	Dr. J. E. Lilly	E. D. Smith
J. R. Durham	W. R. Lyon	John W. Snider
Thomas A. Dover	Jacob Metzger	Adam Spahn
W. E. Dowling	Harry J. Meyers	Thomas Spurrier
William Duffy	Claude D. Minor	Bannie Tabor
Odie Duncan	S. Montgomery	D. B. Tyra
J. M. Elliston	B. F. McAtee	John S. Webb
T. T. Gardner	C. B. Nichols	M. O. Wilson
W. G. Gooch	S. M. O'Brien	Louis E. Yewell
J. S. Hall	A. J. Oliver	
W. C. G. Hobbs	William A. Perry	—52

And so said amendment was disagreed to.

Mr. Meyers moved that the vote by which said amendment was disagreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Lee offered the following amendment to Section 11 of House Bill No. 1, as follows, viz.:

Amend House Bill No. 1 by striking out the words "Supervisor of Revenue Agents," in line 8 of Section 11, of the printed bill, and add the following sentence at the end of said Section 11, viz.: "The State Tax Commission shall have control of and supervision over the revenue agents of the

State, and the office of Supervisor of Revenue Agents is hereby abolished."

Said amendment was disagreed to.

Mr. Spahn moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 11 of House Bill No. 1 was then agreed to.

Mr. Meyers moved that the vote by which the House agreed to Section 11 of House Bill No. 1 be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 12 of House Bill No. 1.

Mr. Mathers offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend subdivision 3, Section 12, line 26, after the word "fix" insert the words "after an examination."

Said amendment was agreed to.

Mr. Bailey offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill No. 1, subdivision 2, Section 12, subsection 12, by inserting immediately after the word "therefrom" in line 96, the following: "together with an itemized statement, under oath, of the expenses paid by the commis-

sion, giving the name and the amount paid to each person, when paid, and what for."

Said amendment was agreed to.

Mr. McMurray offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill No. 1, subdivision 2, Section 12, by striking out all of subsection 10 thereof and inserting in lieu thereof the following:

(10) Convention of County Tax Assessors.—It shall be the duty of the State Tax Commission to arrange for an annual conference for the county tax assessors of each Congressional District at some centrally located place, in said district, for systematic instruction in finding, and in the fair and just valuation and assessment of every kind of property subject to taxation under this act, and as to their practical duties at every step in connection therewith, said conference to continue not more than two days. It shall be the duty of each county tax assessor to attend and take part in such conference unless prevented by illness, or for other reasons satisfactory to the official conducting the conference. Any county tax assessor wilfully failing to attend the conference may be removed from office by the circuit court of the county wherein he was elected. It shall be the duty of each fiscal court to pay the actual and necessary expenses of its county tax assessors in attending such conferences, upon duly attested certificates of the State Tax Commission, of actual attendance during the entire period for which the conference is held, and that the charges are reasonable.

Said amendment was agreed to.

Mr. Murphy offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill 1, subdivision II, section 12, subsection 10, by striking out all of subsection 10 relating to annual conference of assessors.

The yeas and nays being required on said amendment by Messrs. McMurray and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	John T. Roach
Chas. D. Bratcher	W. H. Jones	L. M. Smith
W. H. Brown	H. Clay Kauffman	Claude B. Smith
S. B. Coleman	W. T. Lasley	Ed. D. Stone
Harry C. Cummins	M. E. Lee	R. C. Tartar
L. L. Embrey	Claude D. Minor	J. H. Thompson
Frank C. Greene	S. Montgomery	Robt. R. Treadway
C. H. Grimes	John T. Murphy	J. Wood Vance
J. S. Hall	W. J. McMurray	J. W. Wall
L. B. Hamilton	L. T. Neat	John S. Webb
W. B. Harvey	A. B. Pieratt	J. D. Wills
David J. Howard	Harry P. Purnell	M. O. Wilson
J. M. Howell	Richard Radcliffe	—38

Those who voted in the negative were—

Peter Ampler	Thomas A. Dover	Wm. J. Kuh
Geo. B. Barrett	W. E. Dowling	Dr. J. E. Lilly
C. H. Bays	William Duffy	Dr. C. W. Mathers
G. G. Brashear	Odie Duncan	Jacob Metzger
Frank J. Brown	J. M. Elliston	Harry J. Meyers
E. Bullock	T. T. Gardner	B. F. McAtee
Henry A. Cannon	W. G. Gooch	E. B. McGlone
Glover H. Cary	W. C. G. Hobbs	C. B. Nichols
A. S. Cooper	A. B. Holland	S. M. O'Brien
W. P. Cropper	Chas. L. Hunter	A. J. Oliver
R. T. Crowe	R.B.Hutchcraft,Jr.	William A. Perry
S. C. Dobbs	R. B. Jackson	Geo. L. Pickett
Jas. R. Dorman	T. R. Jones	W. A. Price

J. D. Pumphrey	John W. Snider	W. M. Webb
D. S. Richardson	Adam Spahn	Frank M. White
Joe Schneider	Thomas Spurrier	Louis E. Yewell
E. D. Smith	D. B. Tyra	E. G. Young

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And so said amendment was disagreed to.

Mr. Dorman offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 12, subsection 10, line 84, of the printed bill, by inserting the word "necessary" between the words "the" and "expense."

Said amendment was ruled out of order.

Mr. White offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill No. 1 by striking out of line 85, Section 12, subsection 10, the words "their respective counties" an insert in lieu thereof "the State."

Said amendment was ruled out of order.

Mr. Radcliffe offered the folowing amendment to Section 12 of House Bill No. 1, viz.:

Amend by striking out subsection (10) of Section 12.

Said amendment was ruled out of order.

Mr. Duncan offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend subsection 10 of Section 12, House Bill No. 1, by striking out in line 85 the words "their respective counties" and inserting in lieu thereof the words "the State."

Said amendment was ruled out of order.

Mr. Greene offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend Section 12, subsection ten (10), subdivision two (2), appendix "A," of House Bill No. 1, by inserting in the place of "the expense of the assessors in attending such conference shall be paid by their respective counties," the words "the expense of the assessors in attending such conference shall be paid out of the appropriations under Section six (6)," so that when so amended said Section (10) shall read:

(10) Annual Conferences With Assessors. To summon and require the county assessors to assemble at the State Capitol annually for conference with the Tax Commission at a time to be designated by said Tax Commission. Said conference shall last for a period not exceeding two (2) days. The expense of the assessors in attending such conference shall be paid out of the appropriation under Section 6. Wilful failure to attend said conference shall constitute misfeasance in office and subject the offender to prosecution as provided for other misfeasance.

Said amendment was ruled out of order.

Mr. Kauffman offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 12, subsection 10, line 81, by striking out the word "annually" and insert in lieu thereof "once every two years."

Said amendment was ruled out of order.

Mr. Tyra offered the following amendment to Section 12 of House Bill No. 1, viz.:

Amend Section 12, subsection 10, by having the assessor submit an itemized statement of expenses while attending said conference.

Said amendment was ruled out of order.

Mr. Brashear moved the previous question.

The Speaker stated: "Shall the main question be now put?"

The yeas and nays being required on said motion by Messrs. Murphy and Harvey, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	T. T. Gardner	S. M. O'Brien
Geo. B. Barrett	Wm. Gearheart	A. J. Oliver
C. H. Bays	W. G. Gooch	William A. Perry
G. G. Brashear	W. C. G. Hobbs	Geo. L. Pickett
Frank J. Brown	A. B. Holland	W. A. Price
E. Bullock	Chas. L. Hunter	D. S. Richardson
Henry A. Cannon	R.B.Hutchcraft,Jr.	Joe Schneider
Glover H. Cary	R. B. Jackson	E. D. Smith
A. S. Cooper	T. R. Jones	John W. Snider
W. P. Cropper	H. Clay Kauffman	Adam Spahn
R. T. Crowe	Wm. J. Kuh	Thomas Spurrier
S. C. Dobbs	Dr. J. E. Lilly	Ed. D. Stone
Jas. R. Dorman	Dr. C. W. Mathers	Bannie Tabor
Thomas A. Dover	Jacob Metzger	D. B. Tyra
W. E. Dowling	Harry J. Meyers	W. M. Webb
William Duffy	G. B. Moores	Frank M. White
Odie Duncan	B. F. McAtee	M. O. Wilson
J. R. Durham	E. B. McGlone	E. G. Young
J. M. Elliston	C. B. Nichols	—56

Those who voted in the negative were—

H. F. S. Bailey	J. M. Johnson	John T. Roach
Chas. D. Bratcher	W. H. Jones	L. M. Smith
W. H. Brown	W. T. Lasley	Claude B. Smith
S. B. Coleman	M. E. Lee	R. C. Tartar
Harry C. Cummins	Claude D. Minor	J. H. Thompson
L. L. Embrey	S. Montgomery	Robt. R. Treadway
Frank C. Greene	John T. Murphy	J. Wood Vance
C. H. Grimes	W. J. McMurray	J. W. Wall
J. S. Hall	L. T. Neat	John S. Webb
L. B. Hamilton	A. B. Pieratt	J. D. Wills
W. B. Harvey	J. D. Pumphrey	Louis E. Yewell
David J. Howard	Harry P. Purnell	
J. M. Howell	Richard Radcliffe	—37

And so said motion was agreed to.

Said question was decided in the affirmative.

Mr. Hutchcraft moved that Section 12 of House Bill No. 1, as amended, be adopted.

Said motion was agreed to.

Said Section 12, as amended, was then agreed to.

Mr. Gardner moved that the House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

And then the House adjourned.

At 2 o'clock p. m. the House reconvened.

Mr. Hobbs moved that the session of the House be extended until 5 o'clock p. m. today.

Said motion was agreed to.

The House took up for consideration Section 13 of House Bill No. 1.

Mr. Gardner moved that Section 13 of House Bill No. 1 be adopted.

Said motion was agreed to.

Section 13 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 14 of House Bill No. 1.

Mr. Cary offered the following amendment to Section 14 of House Bill No. 1, viz.:

Amend Section 14 of House Bill No. 1, subsection 3 thereof, by adding after the word "require" in line 7 of said section the following words, to-wit: "Every deed filed for record in the county clerk's office shall state the true and full consideration in said transfer."

Said amendment was disagreed to.

Mr. Hobbs offered the following amendment to Section 14 of House Bill No. 1, viz.:

Amend Section 14, subdivision 3, of House Bill No. 1 by striking from line 16 thereof the words "the county judge," the word "two," and the word "their," and substitute "his" for "their," and strike out "they have," in line 17, and substitute therefor the words "he has," so that said lines in said section when so amended will read as follows: "Said statement shall be sworn to by said clerk and the county attorney, and the latter in his affidavit shall state that he has examined."

Said amendment was agreed to.

Mr. Bailey offered the following amendment to Section 14 of House Bill No. 1, viz.:

Amend House Bill No. 1, subdivision 3, by striking out all of Section 14.

Said amendment was ruled out of order.

Mr. Perry offered the following amendment to Section 14 of House Bill No. 1, viz.:

Amend Section 14, line 8, by adding after the word "sale" the words "and mortgages."

Said amendment was disagreed to.

Mr. Spahn moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the negative.

Mr. Crowe offered the following amendment to Section 14 of House Bill No. 1, viz.:

Amend subdivision III by striking out Section 14.

Said amendment was disagreed to.

Mr. Spahn moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Mr. Gardner moved that Section 14 of House Bill No. 1, as amended, be adopted.

Said motion was agreed to.

Said Section 14, as amended, was then agreed to.

The House then took up for consideration Section 15 of House Bill No. 1.

Mr. Gardner moved that Section 15 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 15 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 16 of House Bill No. 1.

Mr. McMurray offered the following amendment to Section 16 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 16, by striking out all of line 12 after the word "except," to and including the word "or" in line 13.

The yeas and nays being required on said amendment by Messrs. McMurray and Wills, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. P. Cropper	W. G. Gooch
C. H. Bays	Harry C. Cummins	Frank C. Greene
Chas. D. Bratcher	S. C. Dobbs	C. H. Grimes
W. H. Brown	J. R. Durham	J. S. Hall
Glover H. Cary	J. M. Elliston	L. B. Hamilton
S. B. Coleman	L. L. Embrey	W. B. Harvey

W. C. G. Hobbs	G. B. Moores	Bannie Tabor
David J. Howard	John T. Murphy	R. C. Tartar
J. M. Howell	B. F. McAtee	Robt. R. Treadway
J. M. Johnson	W. J. McMurray	D. B. Tyra
T. R. Jones	L. T. Neat	J. Wood Vance
W. H. Jones	C. B. Nichols	J. W. Wall
H. Clay Kauffman	A. B. Pieratt	John S. Webb
W. T. Lasley	Harry P. Purnell	Frank M. White
Dr. J. E. Lilly	Richard Radcliffe	J. D. Wills
Dr. C. W. Mathers	John T. Roach	M. O. Wilson
Jacob Metzger	L. M. Smith	E. S. Wood
Claude D. Minor	Claude B. Smith	E. G. Young
S. Montgomery	Ed. D. Stone	—56

Those who voted in the negative were—

Peter Ampler	Wm. Gearheart	W. A. Price
G. G. Brashear	A. B. Holland	J. D. Pumphrey
E. Bullock	R.B.Hutchcraft,Jr.	D. S. Richardson
A. S. Cooper	R. B. Jackson	Lewis Ryans
James S. Cruse	Wm. J. Kuh	Joe Schneider
Jas. R. Dorman	Harry J. Meyers	E. D. Smith
Thomas A. Dover	S. M. O'Brien	John W. Snider
W. E. Dowling	A. J. Oliver	Louis E. Yewell
William Duffy	William A. Perry	
T. T. Gardner	Geo. L. Pickett	—28

Said amendment was agreed to.

Mr. Vance moved that the vote by which said amendment was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Bailey offered the following amendment to Section 16 of House Bill No. 1, viz.:

Amend House Bill No. 1, subdivision 3, Section 16, by adding just after the word "county" in line 10, the following: "But it shall only have power to make such raise on the property in any county as may be actually necessary to equalize the assessment in such county with that of other counties, and it shall not have power to arbitrarily place any raise on the assessment of any county for the sole purpose of raising more revenue."

Said amendment was disagreed to.

Said Section 16 of House Bill No. 1, as amended, was then agreed to.

The House then took up for consideration Section 17 of House Bill No. 1.

Mr. Kauffman moved that Section 17 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 17 of House Bill No. 1 was then agreed to.

The House took up for consideration Section 18 of House Bill No. 1.

Mr. Gardner moved that Section 18 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 18 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 19 of House Bill No. 1.

Mr. Cary offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 19 thereof, by striking out the words "three (3) intelligent, discreet housekeepers and owners of real estate, residing in different portions of the county," and by inserting in lieu thereof the following: "one intelligent, discreet housekeeper and owner of real estate from each magisterial district in the county."

Said amendment was disagreed to.

Mr. Minor offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend Section 19, House Bill 1, as follows: Strike out word "three" in line 2 of the printed bill, and insert in lieu thereof "one," and strike out the following in lines 3 and 4: "housekeepers and owners of real estate residing in different portions of the county," and insert in lieu thereof "housekeeper from each magisterial district in the county."

Said amendment was ruled out of order.

Mr. Dorman offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section 19, line 2, by inserting the words "each year" between the words "court and appoint."

Said amendment was agreed to.

Mr. Crowe offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend Section 19, line 6, by adding the word "fifth" after the word "fourth" and before the word "class."

Said amendment was agreed to.

Mr. Kauffman offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend House Bill No. 1, subsection 19, by striking out the words "three (3)" in line 2 and insert in lieu thereof the words "five (5)."

Said amendment was agreed to.

Mr. Radcliffe offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend House Bill No. 1, Section No. 19, by striking out the words beginning in line 5: "In counties containing cities of the first, second, third and fourth class, at least," and inserting in lieu thereof the word "only," so that beginning after the word "counties" in line 5, the said section shall read: "only one of said supervisors shall be a resident of the largest city in the county."

Said amendment was disagreed to.

Mr. Richardson offered the following amendment to Section 19 of House Bill No. 1, viz.:

Amend Section 19 by adding the word "sixth" before the word "class."

Said amendment was agreed to.

Said Section 19 of House Bill No. 1, as amended, was then agreed to.

The House then took up for consideration Section 20 of House Bill No. 1.

Mr. Kauffman moved that said Section 20 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 20 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 21 of House No. 1.

Mr. Minor moved that said Section 21 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 21 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 22 of House Bill No. 1.

Mr. Minor moved that said Section 22 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 22 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 23 of House Bill No. 1.

Mr. Hobbs moved that said Section 23 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 23 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 24 of House Bill No. 1.

Mr. Gardner moved that said Section 24 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 24 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 25 of House Bill No. 1.

Mr. Gardner moved that said Section 25 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 25 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 26 of House Bill No. 1.

Mr. Gardner moved that said Section 26 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 26 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 27 of House Bill No. 1.

Mr. Gardner moved that said Section 27 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 27 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 28 of House Bill No. 1.

Mr. Minor moved that said Section 28 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 28 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 29 of House Bill No. 1.

Mr. White moved that said Section 29 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 29 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 30 of House Bill No. 1.

Mr. Duncan offered an amendment to Section 30 of House Bill No. 1.

At 5 o'clock, the hour of adjournment, the House adjourned.

FRIDAY, MARCH 16, 1917.

The House was opened with prayer by the Rev. John J.

Gravatt, pastor of the Episcopal Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same approved.

The Hon. G. H. Worland, president of the Kentucky Pharmaceutical Association, was granted the privilege of the House today.

The committee to which the same had been referred reported bills of the following title, viz.:

By Mr. Berry, of the Committee on Revenue and Taxation:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible or intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

By same:

H. B. 39. An Act to amend an act of the General Assembly of the Commonwealth of Kentucky, approved March 12, 1912, and known as Section 4021a, Kentucky Statutes (Carroll), entitled "An Act limiting the time in which the enforcement of tax titles and tax liens may be effected." And by said amendment providing a limitation for the enforcement of liens, recovery or possession of, and title to property sold for taxes, and for cancellation of tax deeds.

Said bills were reported without an expression of opinion.

The Speaker stated: "Shall said bills be given their first reading?"

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

Ordered that the House take up the unfinished business from the orders of the day of yesterday, viz.:

H. B. No. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and the State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

(See Journal of last Friday for said bill.)

Mr. Duncan offered the following amendment to Section 30 of House Bill No. 1, viz.:

Amend House Bill No. 1 by striking out Section 30 and inserting in lieu thereof the following:

The clerk shall certify to the county court the approval of the tax books, and the county court shall enter the fact of record; also the amount due the supervisors for their services.

On presentation of a copy of the order the Auditor shall draw his warrant on the Treasurer in favor of the assessor for the portion of his claims, as provided by law, and the amount due the supervisors and clerk for their services. The clerk shall then make out for the use of the sheriff or collector, in a book, a correct list of all tithes and taxable property as assessed and supervised, and shall deliver the same to the sheriff or collector on or before the first day of May, and take his receipt therefor.

For testing the accuracy of the extensions and additions of each column, and for making out said tax lists for the sheriff, the county clerk be allowed annually out of the State Treasury two cents for each line across the page of said books, made out for the sheriff, including the name of the taxpayer and number of total values. The clerk shall present his account for this service to the county court, verfied by his affidavit, which shall be approved and allowed by the court, if found correct, to be duly certified to the Auditor, who shall draw his warrant on the Treasurer for the amount. When the sheriff or collector receives said books he shall make out for his own use a book of tax bills and stubs which shall contain a correct tax bill and stub for each taxpayer in the county who has been listed by the assessor, or Board of Supervisors or by the county court clerk. Each tax bill and stub shall show the rate of tax upon each one hundred dollars' worth of property for State, county and school purposes, the name of the taxpayer; the number of acres of farm land, if any, and value; number of lots, if any, and value; notes and money, if any; value of mixed personal property, if any; county poll, if any; county school poll, if any; county school tax, if any; dog tax, if any; and the total amount of taxes due the State, county and county school fund and other levies.

No sheriff or collector shall collect any tax until the tax bills and stubs on his books for such tax has been correctly filled out, and if he does so he shall be deemed guilty of a

misdemeanor and subject to a fine of not less than fifty nor more than five hundred dollars for each offense. Chapter 131 of the Acts of 1912 is hereby repealed.

The yeas and nays being required on said amendment by Messrs. Duncan and Hobbs, were as follows, viz.:

Those who voted in the affirmative were—

Chas. D. Bratcher	L. B. Hamilton	Claude B. Smith
Glover H. Cary	W. C. G. Hobbs	Ed. D. Stone
S. B. Coleman	J. M. Howell	R. C. Tartar
Harry C. Cummins	W. T. Lasley	J. H. Thompson
S. C. Dobbs	M. E. Lee	Robt. R. Treadway
Odie Duncan	Dr. C. W. Mathers	J. W. Wall
L. L. Embrey	S. Montgomery	Frank M. White
C. H. Grimes	John T. Murphy	J. D. Wills
J. S. Hall	A. B. Pieratt	M. O. Wilson

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Those who voted in the negative were—

Peter Ampler	J. M. Elliston	Harry J. Meyers
H. F. S. Bailey	T. T. Gardner	Claude D. Minor
C. H. Bays	Wm. Gearheart	B. F. McAtee
G. G. Brashear	W. G. Gooch	E. B. McGlone
Frank J. Brown	Frank C. Greene	W. J. McMurray
W. H. Brown	W. B. Harvey	L. T. Neat
Hiram Brown	A. B. Holland	C. B. Nichols
E. Bullock	David J. Howard	S. M. O'Brien
Henry A. Cannon	Chas. L. Hunter	A. J. Oliver
A. S. Cooper	R.B.Hutchcraft,Jr.	William A. Perry
W. P. Cropper	R. B. Jackson	Geo. L. Pickett
R. T. Crowe	J. M. Johnson	W. A. Price
Jas. R. Dorman	W. H. Jones	J. D. Pumphrey
Thomas A. Dover	Wm. J. Kuh	Harry P. Purnell
W. E. Dowling	Dr. J. E. Lilly	Richard Radcliffe
William Duffy	W. R. Lyon	D. S. Richardson
J. R. Durham	Jacob Metzger	John T. Roach

Lewis Ryans	Adam Spahn	John S. Webb
Joe Schneider	Thomas Spurrier	W. M. Webb
L. M. Smith	Bannie Tabor	Louis E. Yewell
E. D. Smith	F. C. Trivette	E. G. Young
John W. Snider	D. B. Tyra	—65

And so said amendment was disagreed to.

Mr. Lyon offered the following amendment to Section 30 of House Bill No. 1, viz.:

Amend Section 30 of House Bill No. 1, subdivision 3, by adding after the word "services" in line 7 the following:

And for his services in making out the tax bills now required by law to be made out and delivered to the sheriff, the county clerk shall receive two cents each to be paid in the same manner now provided.

The yeas and nays being required on said amendment by Messrs. Duncan and Coleman, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	S. C. Dobbs	Dr. J. E. Lilly
C. H. Bays	Odie Duncan	W. R. Lyon
Chas. D. Bratcher	Jas. R. Dorman	S. Montgomery
G. G. Brashear	L. L. Embrey	John T. Murphy
Frank J. Brown	W. G. Gooch	B. F. McAtee
Hiram Brown	Frank C. Greene	E. B. McGlone
W. H. Brown	C. H. Grimes	W. J. McMurray
Henry A. Cannon	L. B. Hamilton	L. T. Neat
Glover H. Cary	W. B. Harvey	A. B. Pieratt
A. S. Cooper	A. B. Holland	W. A. Price
S. B. Coleman	J. M. Johnson	Richard Radcliffe
W. P. Cropper	W. H. Jones	D. S. Richardson
R. T. Crowe	W. T. Lasley	John T. Roach
Harry C. Cummins	M. E. Lee	L. M. Smith

Claude B. Smith	J. H. Thompson	Frank M. White
Thomas Spurrier	Robt. R. Treadway	J. D. Wills
Ed. D. Stone	D. B. Tyra	M. O. Wilson
Bannie Tabor	J. Wood Vance	E. S. Wood
R. C. Tartar	W. M. Webb	Louis E. Yewell

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Those who voted in the negative were—

Peter Ampler	Chas. L. Hunter	Geo. L. Pickett
Jas. R. Dorman	R.B.Hutchcraft,Jr.	J. D. Pumphrey
Thomas A. Dover	R. B. Jackson	Lewis Ryans
W. E. Dowling	Wm. J. Kuh	Joe Schneider
William Duffy	Jacob Metzger	E. D. Smith
T. T. Gardner	Harry J. Meyers	John W. Snider
Wm. Gearheart	Claude D. Minor	Adam Spahn
J. S. Hall	C. B. Nichols	F. C. Trivette
W. C. G. Hobbs	S. M. O'Brien	John S. Webb
David J. Howard	A. J. Oliver	E. G. Young
J. M. Howell	William A. Perry	

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And so said amendment was agreed to.

Mr. Lyon moved that the vote by which said amendment was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. John W. Snider moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 30 of House Bill No. 1, as amended, was then agreed to.

Mr. Gardner moved that the session of today be extended until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Meyers moved that the vote by which the House agreed to extend the session of today until the matter under consideration is disposed of be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Meyers moved that when the House adjourns today it be to meet again on Monday next at 1 o'clock p. m.

Said motion was agreed to.

Mr. Meyers moved that the vote by which the House agreed to adjourn until Monday next at 1 o'clock p. m. be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 31 of House Bill No. 1.

Mr. Nichols offered the following amendment to Section 31 of House Bill No. 1, viz.:

Amend Section 31, line 2, by striking out the following words and figures, "three dollars ($3.00)" and substitute therefor the following words and figures, "five dollars ($5.00)."

Said amendment was disagreed to.

Said Section 31 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 32 of House Bill No. 1.

Mr. McMurray offered the following amendment to Section 32 of House Bill No. 1, viz.:

Amend House Bill No. 1 by striking therefrom Section 32 and inserting in lieu thereof the following:

Section 32. Errors Do Not Invalidate Assessment—Appeal.—Any informality or irregularity in the execution of their duties as supervisors, and any failure of duty on their part, shall not render any assessment invalid. But any taxpayer feeling himself aggrieved by the action of said board of supervisors may appeal to the quarterly court within thirty days after the final adjournment of said board, by filing with the judge of said court a certified copy under the hand of the clerk of said board of the action of said board. He shall have the right to appeal from the decision of the quarterly court to the circuit court and then to the Court of Appeals in the same manner that the law now allows in civil cases. It shall be the duty of the county attorney to represent the board in all such suits pending before the quarterly or circuit court, and it shall be the duty of the Attorney General to represent the board in the Court of Appeals. When any such appeal is taken it shall be the duty of the county attorney to forthwith notify the State Tax Commission in writing of such appeal, and if he fails to so notify the State Tax Commission within ten days after such an appeal has been taken to the quarterly court he shall be guilty of a misdemeanor and upon conviction may be fined in any sum not to exceed one hundred dollars. If the county attorney or sheriff feel that the State, county or any taxing district has been aggrieved by the action of the board of supervisors, or on account of the failure of said board to act, then either of said officers

may appeal to the quarterly court by filing with the judge thereof a brief statement showing the action of the board of supervisors, or stating wherein it failed to properly act. The quarterly court shall hear evidence and pass upon all such appeals and either of said officers or Tax Commission may appeal to the circuit court and then to the Court of Appeals the same as in other civil cases. It shall be the duty of the county attorney to represent the interest of the State and county in all such appeals in the quarterly and circuit court, and it shall be the duty of the Attorney General to represent the interest of the State and county in the Court of Appeals. Where an appeal is taken by the county attorney or sheriff as herein provided, it shall be the duty of the county attorney to notify the State Tax Commission in like manner as when an aggrieved taxpayer appeals, and if he fails so to do he shall be subject to a like penalty.

Said amendment was agreed to.

Said Section 32 of House Bill No. 1, as amended, was then agreed to.

Mr. Hobbs moved that the vote by which said Section 32 of House Bill No. 1, as amended, was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration Section 33 of House Bill No. 1.

Mr. Brashear moved that Section 33 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 33 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 34 of House Bill No. 1.

Mr. Hobbs moved that Section 34 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 34 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 35 of House Bill No. 1.

Mr. Gardner moved that Section 35 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 35 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 36 of House Bill No. 1.

Mr. Hobbs moved that Section 36 of House Bill No. 1 be adopted.

Said motion was agreed to.

Said Section 36 of House Bill No. 1 was then agreed to.

The House then took up for consideration Section 37 of House Bill No. 1.

Mr. Vance offered the following amendment to Section 37 of House Bill No. 1, viz.:

Amend Section 37 of subdivision III by striking out Section 37 and substituting therefor the following:

Sec. 37. (1) A special election is hereby called at which the people may approve or reject this act, to be held August 4, 1917, between the hours of six a. m. and four o'clock p. m. at every regular voting place in the Commonwealth of Kentucky.

(2) The election officers selected to serve in the August primary, 1917, shall be the election officers to serve at this special election and said officers shall receive no additional compensation for their services other than that they receive as officers of the August primary.

(3) The Secretary of State forty-five days before the August primary shall prepare the form of ballot on which this question shall be submitted and shall certify same to the county clerk in each county of the State, together with a certified copy of this act. Said ballots shall have thereon in eighteen point type "For the Act" (stating the general nature of the proposed law) and "Against the Act" (stating the general nature of the proposed law), with a square under each paragraph, in which the voter may make a stencil mark, voting for or against this act.

(4) The County clerk in each county of the State shall once a week for four weeks immediately preceding the fourth day of August, 1917, cause to be published in a newspaper, having the largest circulation in the county, a complete copy of this act.

The cost of advertising this act in the newspaper shall be paid for by the fiscal courts of the county in the same manner as other claims are paid against the county.

(5) The county clerk shall cause to be posted on the day of the election before the polls open, in the immediate vicinity of each voting place in eighteen point type a copy of this act.

(6) The votes for and against this act shall be canvassed as votes are canvassed and certified now for State officers, and the result of the votes on this act shall be certi-

fied to by the Secretary of State and advertised once in some newspaper of general circulation in the Commonwealth.

(7) The county clerk shall have as many ballots prepared for each voting precinct in his county with this question thereon as prepared by the Secretary of State plus one-third of the number of votes cast in said precinct at the November election, 1916, and the sheriff of the county shall distribute said ballots to the voting precincts by the time the polls open on the day of the election.

(8) Any officer directed to perform any duty enjoined on him under the provisions of this subdivision, who wilfully fails to comply with the provisions of this subdivision shall be fined not less than $10.00 nor more than $200.00, to be recovered by warrant, indictment or penal action.

Mr. Speaker Duffy ruled said amendment out of order, and gave as his reason for said ruling that said amendment was not germane to the subject matter in House Bill No. 1, nor the section of said bill for which said amendment is intended.

Mr. Vance announced that he would take an appeal from the decision of the Chair, and sent his appeal, in writing, to the clerk's desk, which is as follows, viz.:

I, J. Wood Vance, of Barren county, appeal from the decision of the Chair, refusing to entertain the amendment which he rules out of order. Said amendment seeking to refer to the vote of the people House Bill No. 1. Said amendment being made to Section 37 thereof.

(Signed) J. WOOD VANCE.
(Signed) F. C. GREENE.
(Signed) ED. D. STONE.

Mr. Speaker Duffy designated Mr. H. J. Meyers as Speaker pro tempore to preside during the pendency of said appeal.

Mr. Speaker Duffy vacated the chair.

Mr. Meyers presided as Speaker pro tempore.

The Speaker stated: "Shall the decision of the Chair be sustained?"

The yeas and nays being required on said question by Messrs Greene and Vance, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Wm. Gearheart	Geo. L. Pickett
C. H. Bays	W. G. Gooch	W. A. Price
G. G. Brashear	W. C. G. Hobbs	J. D. Pumphrey
Frank J. Brown	A. B. Holland	D. S. Richardson
W. H. Brown	J. M. Howell	Lewis Ryans
Hiram Brown	Chas. L. Hunter	Joe Schneider
E. Bullock	R.B.Hutchcraft,Jr.	E. D. Smith
Henry A. Cannon	R. B. Jackson	Claude B. Smith
A. S. Cooper	T. R. Jones	John W. Snider
S. B. Coleman	Wm. J. Kuh	Adam Spahn
W. P. Cropper	W. T. Lasley	Thomas Spurrier
R. T. Crowe	Dr. J. E. Lilly	F. C. Trivette
S. C. Dobbs	Dr. C. W. Mathers	D. B. Tyra
Jas. R. Dorman	Jacob Metzger	John S. Webb
Thomas A. Dover	Harry J. Meyers	W. M. Webb
W. E. Dowling	B. F. McAtee	Frank M. White
William Duffy	E. B. McGlone	M. O. Wilson
Odie Duncan	C. B. Nichols	Louis E. Yewell
J. R. Durham	S. M. O'Brien	E. G. Young
J. M. Elliston	A. J. Oliver	
T. T. Gardner	William A. Perry	—61

Those who voted in the negative were—

H. F. S. Bailey	Frank C. Greene	W. B. Harvey
Glover H. Cary	C. H. Grimes	David J. Howard
Harry C. Cummins	J. S. Hall	W. H. Jones
L. L. Embrey	L. B. Hamilton	M. E. Lee

Claude D. Minor	Harry P. Purnell	Robt. R. Treadway
S. Montgomery	Richard Radcliffe	J. Wood Vance
John T. Murphy	John T. Roach	J. W. Wall
W. J. McMurray	L. M. Smith	J. D. Wills
L. T. Neat	Ed. D. Stone	
A. B. Pieratt	R. C. Tartar	—28

And so the decision of the Chair was sustained.

Said Section 37 of House Bill No 1 was then agreed to.

Mr. Roach offered the following amendment to House Bill No. 1, as amended, by way of substitute therefor.

Said substitute reads as follows, viz.:

An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

ARTICLE I.

THE STATE TAX COMMISSION.

SUBDIVISION I.

MEMBERSHIP AND ORGANIZATION OF THE STATE TAX COMMISSION.

Section 1. State Tax Commission Membership.—There shall be a State Tax Commission, of which the Auditor of

Public Accounts, Secretary of State and Treasurer shall be ex-officio members, and one other member, not less than thirty years of age.

Sec. 2. Appointment and Term.—The member of the commission, other than the Auditor, Secretary of State and Treasurer, shall be elected by the Auditor, the Secretary of State and the Treasurer, and shall be a person familiar with the revenue laws of the Commonwealth of Kentucky and a tax expert, and shall hold his office until the 1st day of January, 1920.

Upon the expiration of the terms of the four commissioners aforesaid, the succeeding commission shall be composed of the same elective officers and a fourth member of like qualifications, elected in a like manner for a term of four years.

The commissioner so elected by the three elective officers shall be chairman of the State Tax Commission, and shall be eligible to re-election, but no person thus appointed shall be eligible for any elective office in this State for a period of two years after he has ceased to serve as a member of the Tax Commission.

Sec. 3. Provision for Removing Fourth Member.—The member of the commission elected by the Auditor, Secretary of State and Treasurer may be removed at any time by the officers electing him for neglect of duty, misfeasance in office, or continued ill-health incapacitating him for the performance of his duties, but before removal such commissioner shall be furnished with a copy of the charges against him and have an opportunity to be heard in defense.

Sec. 4. Time to Be Devoted to Service.—The chairman of the commission and each employe of the State Tax Commission shall devote his entire time to the duties of his office, and shall not hold any other position of trust or profit or engage in any other occupation or business, or serve on or

under any committee of any political party during his incumbency of the office.

Sec. 5. Salary.—The chairman of the State Tax Commission shall receive a salary of forty-five hundred ($4,500.00) dollars per annum, payable monthly as other State salaries are paid, and the Auditor of Public Accounts, the Secretary of State and the Treasurer shall each receive, in addition to the compensation allowed to them by law, six hundred ($600.00) dollars per annum, payable monthly as other State salaries are paid, this to compensate them for the further duties enjoined upon them under this law.

Sec. 6. Assistance to the Commission and Salary.—The State Tax Commission is authorized to employ a secretary at a salary of two thousand and five hundred ($2,500.00) dollars per annum, appraisers, experts, clerks, bookeepers, stenographers and other assistants and to fix their compensation, but the aggregate expenses for the central office force of clerks, bookkeepers, stenographers, appraisers, experts and other assistants, and their traveling expenses, shall not exceed ten thousand ($10,000.00) dollars per annum, and necessary expenses when traveling on business of the commission. Such expenses shall be submitted in an itemized claim, sworn to by the person who incurred the expenses, and all claims must be approved by the entire commission before same are paid, and when approved they shall be certified to the Auditor of Public Accounts, and he shall issue his warrant therefor on the Treasurer, as other claims are paid against the Commonwealth.

Sec. 7. Quorum.—A majority of the commission shall constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining commissioners to exercise all the powers of the commission so long as a majority remains. Any investigation, inquiry, or hearing which the commission is authorized to hold or undertake may be held by or before any one member of the commission, and

any decision or order made pursuant thereto shall, if approved and confirmed by the commission, as shown on the records of the commission, be deemed the decision or order of the commission.

Sec. 8. Seal.—The State Tax Commission shall have an official seal with the words "The Tax Commission of Kentucky" and such other design as the commissioners may prescribe engraved thereon, by which it shall authenticate its orders and proceedings.

Sec. 9. Office Rooms, Etc.—The custodian of public buildings shall assign to the State Tax Commission suitable quarters in the Capitol Building and shall provide the necessary supplies, books, periodicals and maps. All necessary expenses shall be audited and paid as other expenses are audited and paid.

Sec. 10.—Sessions.—The commission shall be deemed in continuous session and open for the transaction of business during all business hours of each and every day, except Sundays and legal holidays. All sessions shall be open to the public. The commission shall keep a record of its proceedings, which shall be a public record, and a yea and nay vote shall be kept, showing how each member of the commission votes on all questions determined by it. The commission may hold session at any place within the State. Provided, however, that sessions at which information required to be kept confidential by subdivision 2, Section 4, of this article, would be disclosed and records of such information shall not be open to the public. And further provided, however, that it shall not be necessary for any but the chairman of the commission to be in actual attendance at the office of the commission, except when the commission is passing finally on any matter before it, when the entire membership of the commission, or a quorum thereof, shall be required to attend the call of the chairman.

SUBDIVISION II.

Powers and Duties of the Commission.

Section 1. General Duties.—The State Tax Commission shall have general supervision of the entire system of taxation throughout the State, both State and local, including the license taxes and the inheritance tax.

Sec. 2. State Assessments.—The State Tax Commission shall exercise all the powers and perform all the duties with reference to the assessment or equalization of the assessments of the property for the purpose of taxation heretofore exercised or performed by the State Board of Valuation and Assessment, by the Railroad Commission, by the State Board of Equalization, or by any other State board or commission, or State officer, except the Insurance Department in the office of the Auditor of Public Accounts and revenue agents and Supervisor of Revenue Agents. And all such powers and duties are hereby transferred to the State Tax Commission to be exercised and performed exclusively by it. It shall exercise such further powers with reference to State taxes and assessments by State authority as may be conferred upon it by law. It shall be the duty of the Attorney General, when requested by the State Tax Commission, to attend the meetings of the commission and advise with the same in its proceedings.

Sec. 3. Special Duties.—It shall further specially be the duty of the State Tax Commission, and it shall have power and authority:

(1) Rules.—To prescribe rules for its own government and for the transaction of its business. To keep a record of all its proceedings.

(2) Oaths.—Each commissioner and the secretary of the commission is empowered to administer and certify oaths.

(3) Forms.—To make out, prepare, and enforce the use of all forms in relation to the assessment of property, collection of taxes and revenue in this State, the printing and

binding being executed by the public printing contractor for the first class work.

(4) Witnesses.—To summons witnesses to appear and give testimony, and to produce records, books, papers and documents relating to any matter which the commission shall have power to investigate or determine.

(5) Examination of Books.—To examine the books, accounts and papers of the individuals, partnerships, companies, associations and corporations required by law to report to the commission, or to send its representative or agent to examine the same, when in the judgment of the commission such an examination be necessary for the purposes of assessment and taxation of such individual, partnership, company, association or corporation.

(6) Supervision of Assessors.—To have and to exercise general supervision over the local administration of the assessment and tax laws of the State, and over the performance of their duties by assessors, or by the successors to their duties, by board of supervisors, county clerks, sheriffs and other county or district officers, so far as the duties of such officers pertain to the public revenues, State or local, all to the end that all assessments of property be made relatively just and equal at true value, and in compliance with law, and that all taxes, licenses, inheritance taxes and other public charges levied by law shall be duly and fully assessed and collected according to law.

Assessments for Municipal Purposes.—Provided, that whenever any municipality shall elect to have the assessment of property within its jurisdiction and for purposes of city taxation made by the State Tax Commission and county assessor, then the authority of this commission shall extend over the making of the assessments of the property in such municipality for municipal purposes.

(7) Conferences.—To confer with, advise and direct assessing officers, boards of supervisors and other county or

taxing district officers as to their duties relative to taxation under the law.

(8) Prosecutions.—To direct that proceedings, actions and prosecutions be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers administering the tax laws of the State and of all other officers or agents of corporations, or others required by law to make returns of taxable property for failure or neglect to comply with the provisions of the tax law; and to cause complaints to be made against assessors, board of supervisors and other officers whose duties concern taxation, to any court of competent jurisdiction for their removal from office for official misconduct or neglect of duty.

(9) Commonwealth Attorney to Assist.—To require the Commonwealth Attorney and county attorneys to assist in the commencement and prosecution of actions and proceedings instituted as provided in paragraph (8) immediately above.

(10) Reports to Be Collected.—To require reports from county, district and city officers relative to the assessment of property, collection of taxes, license and other revenues, the expenditures of public money and such other information as may be needful to the work of the commission in such form and on such blanks as the commission may prescribe.

(11) Reassessment.—To order a reassessment of property or of any class of property in any county or taxing district when in the judgment of the commission such property has not been assessed at its true value to the end that all property in such county or taxing district shall be assessed in compliance with the law.

(12) Visit Counties.—To visit the counties in the State, when in their opinion it is necessary for the investigation of the work and methods adopted by local assessors, boards of

supervisors and other taxing officials in the assessment, equalization and taxation of property.

(13) To inquire into the provisions of the laws of other States and jurisdictions regarding jurisdictions and situs of property for purposes of taxation; to confer with tax commissioners of other States regarding the most effectual and equitable methods of assessment, and particularly regarding the best methods of reaching all property and avoiding conflicts and duplication of taxation of the same property, and to recommend to the Legislature such measures as will tend to bring about uniformity of methods of assessment and harmony and co-operation between the different States and jurisdictions in matters of taxation.

(14) Violation of Tax Law.—To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein the existing laws are defective or improper or negligently administered, and to take such steps as may be necessary to correct the same.

(15) Confer With the Governor.—To consult and confer with the Governor upon the subject of taxation and the administration of the laws in relation thereto and the progress of the work of the commission and information thereon as he may require.

(16) Report of Commission.—To transmit to the Governor for transmission to the Legislature, at least thirty days before the meeting of the Legislature, a report showing in statistical form the taxable property in the State, the taxes thereon and such other matters relating to revenue and taxation as shall be deemed of interest and value, with discussion and explanation of the system of taxation in the State, and measures for the consideration of the Legislature. Copies of this report shall be printed for information of the Assembly.

(17) To extend, but for not more than thirty days, the

time when any assessor or board of supervisors shall complete his or its work on the assessment roll.

Sec. 4. Information Confidential.—It shall be unlawful for any commissioner or ex-commissioner, the secretary of the commission, or any other employee or agent of the commission to divulge any information acquired by him in respect to the transactions, property or business of any company, firm, corporation, person, association, co-partnership, or public utility, while in the performance of his duties under this act. Any violation of the provision of this section shall be a misdemeanor and shall be punished by a fine not exceeding five hundred dollars, or by imprisonment not exceeding six months, or both at the discretion of the court or jury, and the guilty person shall be disqualified for office or employment in the commission. Provided, however, that the Governor may at any time, by written order, direct that any information herein referred to shall be made public or laid before any court, and in that event it shall not be unlawful to divulge or make known the same. And provided further, that this prohibition does not extend to any matters required by law to be entered upon any assessment book or roll.

Sec. 5. Governor to Break Tie.—If a tie vote should result on any question being considered by the commission it shall be the duty of the secretary of the Tax Commission to certify to the Governor the question on which the commission is divided, together with such facts as the Governor shall require, and upon investigation by the Governor, he shall cast the deciding vote.

SUBDIVISION III.

Supervision and Equalization of Assessments.

1. County Clerk's Report of Sales.—On or before January first of each year, each county clerk shall prepare, on blanks which shall be furnished by the Tax Commission, and shall file with the Tax Commission a tabulated statement of all sales of real estate as shown by the deed books of his

county for one year immediately preceding the first day of September last, or such other period as the Tax Commission may require.

Said statement shall contain a list of all sales of real estate, town lots kept separate from other real estate, the price paid, with terms and conditions, the number of acres and assessed value of same for the previous year. Where less than a fee simple is given, said statement shall show the interest conveyed; and if only a part of a tract of land or town lot is sold, it shall give a short description of same and state what proportion it bears to said tract or lot.

Said statement shall be sworn to by said clerk, by the county attorney and the county judge, and the latter two in their affidavits shall state that they have examined the recorded and unrecorded conveyances filed for said time, and that each and every conveyance with the consideration therefor and the assessed values are correctly given in said statement.

2. Recapitulation of Assessor's Books.—After the assessor shall have completed his work and returned the tax books to the county clerk as provided in Section 4059, the county clerk shall test the accuracy of the extensions and additions of same, and make additions of each column on blanks to be furnished by the Tax Commission, the footings on each page to show the aggregate amount, value and number on each column in said tax book, and record said recapitulation in said tax book with his official certificate attached. On or before the second Monday in January the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

3. Tax Commission as Board of Equalization.—The State Tax Commission shall convene at the State Capitol as the State Board of Equalization on the second Monday in January in each year for the purpose of equalizing the assessment of property between counties.

At this session the State Board of Equalization shall carefully examine the recapitulation of the assessor's books from each county, and shall compare it with such data as they may obtain from any source, to determine whether the assessments conform with the law.

It shall have power to raise or lower the assessed value of the property in any county. But it shall not have power to raise or lower any individual assessment, after the same has been approved by the County Board of Supervisors, except when a reassessment is made by said Tax Commission as provided in Section 23 of this act.

4. Notice to Counties and Hearings.—When it is contemplated by the State Board of Equalization that it will be necessary to raise the assessed value of property in any county, it shall give notice of the contemplated action to the county court and to the taxpayers of that county in such manner as it shall deem sufficient, and shall fix a day and place for hearing. It may give such information as it sees fit as to reasons for the contemplated increase and as to the classes of property which in its opinion are improperly assessed. At said time and place any taxpayer of the county, or any officer thereof, may appear and shall be heard. The county court may appoint not to exceed three witnesses or accredited representatives of the county to appear at such hearings. The compensation and expenses of such witnesses or representatives shall be paid by the county.

5. Method of Equalization.—Equalization shall be accomplished by directing that the County Board of Supervisors in revising the assessed value of all the property or of any class of property in any county shall make the total assessed value of all property or of each of said classes of property amount to be given.

6. Appointment of County Supervisors.—The county judge shall at the November term of court appoint three (3) intelligent, discreet housekeepers and owners of real estate

residing in different portions of the county, who shall constiaute the Board of Supervisors of Tax in their respective counties. In counties containing cities of the first, second, third and fourth class at least one of said supervisors shall be a resident of the largest city in the county.

7. Clerk to Copy Order of Appointment.—The clerk of the county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty (20) days before the first day of January thereafter, and make the return thereof to the clerk of the county court.

8. Oath Supervisors Shall Take.—The supervisors before they shall enter upon the discharge of their duties, shall take the following oath: "You swear that you will, to the best of your ability, discharge the duties required of you as supervisors of tax, and that in each instance where the property has not been assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

9. Penalty for Failure to Attend Session—Vacancy.—The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, without a reasonable excuse, subject the person or persons so failing to a fine of not exceeding twenty-five dollars ($25.00); and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

10. Time and Place of Meeting—Duty of Clerk.—The said supervisors shall convene at the county seat on the second Monday of March. At the time of their meeting, the county clerk shall deliver to said supervisors the assessor's book for the county, together with the order and recommendations of the Tax Commission, which shall be considered by said board,

with other information, in ascertaining and fixing the value of property in the county.

11. Duty and Powers of Supervisors.—The Board of Supervisors shall make a careful examination of the assessor's books, and each individual list thereof, and may increase or decrease any list; but the board shall not reduce or raise any assessment unless the evidence be clear and unmistakable that the valuation is not a fair cash value, and shall list all property omitted by the assessor which may be subject to taxation in the county, and shall correct any errors of the assessor; and in case where the property has not been correctly valued they shall fix the value thereof and correct the assessor's books, so as to show the true value of the property as herein provided; but should any property escape assessment by the assessors or supervisors, in whole or in part, it may be assessed as provided in Section 3, article 15 (4241).

12. Time of Session—Duties and Compensation of Clerk. —The board shall continue in session at its first meeting in each year not less than two (2) nor more than ten (10) days in counties not containing a city of the first, second, third or fourth class; in counties having therein a city of the first class the board may remain in session twenty-four (24) days; in counties having therein a city of the second class the board may remain in session eighteen (18) days; and in counties having therein cities of the third and fourth class the board may remain in session fifteen (15) days. The clerk of the county court shall act as clerk of the Board of Supervisors. He shall be allowed the same compensation for his services as a member of the board and be paid in the same way. It shall be the duty of said clerk to prepare and deliver to the sheriff a list of the names of all persons whose property has been raised by the Board of Supervisors and the amount thereof.

13. Notice to Taxpayers Raised — Compensation of Sheriff.—The sheriff shall notify all such taxpayers whose

list has been increased or assessed by the board, and also notify them of the time to which the board adjourned. Notice to non-residents and infants shall be to their attorney or agent or guardian; if none in the county, by posting in some conspicuous place on the premises. The sheriff shall be allowed a reasonable compensation for his services, to be paid out of the county levy.

14. Reconvening to Hear Complaint—Witnesses.—The board, in reassembly, shall hear all complaints and pass upon the assessment of all taxpayers, and for that purpose the board, in counties having therein a city of the first or second class, shall remain in session not less than one (1) nor more than ten (10) days, and in other counties not less than one (1) nor more than five (5) days. The board may summons and swear witnesses, and require them to testify. Any person who shall wilfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than twenty-five (25) nor more than one hundred dollars ($100.00) for each offense.

15. Assessment of Property—Owner Not Known.—If the board during its session find any property which has not been assessed, and for which they can find no owner, they shall describe and locate such property and assess the value thereof.

16. Record Kept by Board.—The Board of Supervisors shall keep a record of their proceedings and correct the tax books thereby. They shall annex their certificate to the tax books that they have examined, and approve the same and the number of days they were actually engaged, and shall return the same with the record of their proceedings to the county clerk on or before the first day of May.

17. Clerk to Certify to Court—Payment of Assessor, Supervisors and Clerk.—The clerk shall certify to the county court the approval of the tax books, and the county court

shall enter the fact of record; also the amount due the supervisors for their services. On a presentation of the copy of the order, the Auditor shall draw his warrant on the Treasurer in favor of the assessor for the portion of his claims, as provided by law, and the amount due the supervisors and clerks for their services.

19. Compensation of Supervisors and Clerks—Payment of.—The supervisors and clerks shall be allowed three dollars ($3.00) per day for each day they may be necessarily employed, to be paid one-half by the fiscal court of the county and the other half out of the State Treasury.

20. Errors Do Not Invalidate Assessments—Appeals.—Any informality or irregularity in the execution of their duties as supervisors, and failure of duty on their part, shall not render any assessments invalid. But any taxpayer feeling himself aggreived by the action of said Board of Supervisors may appeal to the quarterly court within thirty (30) days after the final adjournment of said board by filing with the judge of said court a certified copy, under the hand of the clerk of said board, of the action of said board.

Within twenty (20) days after the quarterly court passes on such appeal, the aggrieved party may by petition appeal from its decision to the circuit court of the county from whose Board of Supervisors the original appeal was taken.

No new or additional evidence may be introduced in the circuit court except as to fraud or misconduct of some person engaged in the administration of this act or affecting some order or ruling of the Tax Commission. The court shall otherwise hear the cause upon the record, or an abstract thereof, as certified by the Tax Commission, and shall dispose of the cause in a summary manner. The county attorney shall represent the Tax Commission in the circuit court.

When an amount is involved sufficient under existing laws to authorize an appeal to the Court of Appeals, the judgment of the circuit court shall be subject to appeal to

the Court of Appeals by either party, subject to the same costs, fees and penalties as in other civil cases. On such appeals the Attorney General shall represent the Tax Commission.

21. Recapitulation of Supervisors' Work.—The county clerk shall after the examination and approval of the tax books by the Board of Supervisors make and record a recapitulation of the tax books as revised by the supervisors in the same manner provided in Section 2 of this act for the recapitulation of the tax book as prepared by the assessor. On or before May the 10th the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

22. Commission to Certify to Auditor—Duties of Auditor.—If it appear from said recapitulation that the Board of Supervisors have complied with the orders of the Tax Commission, the commission shall not later than June first approve the action of such Board of Supervisors and certify to the Auditor of Public Accounts the total assessed value of the property in each such county. The Auditor shall at once compute the amount of taxes due from each county, charge said amount to the sheriff and shall execute and transmit to the county clerk a certificate stating that the tax books as revised by the supervisors have been finally approved. He shall at the same time furnish to the county clerk, in loose leaf form, ten per cent more tax bills and stubs than there are taxpayers in such county, said tax bills and stubs to be in the form prescribed by the Tax Commission. The clerk shall affix said certificate to the tax books and enter it of record in the order book, and it shall be the sheriff's or collector's warrant for the collection of taxes.

23. Reassessments.—In the event the County Board of Supervisors fail or neglect to carry out the orders of the State Tax Commission, the commisson may itself make a reassessment and equalization of all or any of the property of any such county and fix the value thereof. The necessary ex-

pense of such reassessment, not exceeding the amount allowed to the assessors and supervisors for an original assessment in such county, shall be borne by such county and shall be ordered paid by the fiscal court upon presentation by the Tax Commission of a statement showing the amount of said indebtedness. Immediately upon the completion of such assessment the Tax Commission shall certify to the Auditor the total assessed value of the property in such county, and the Auditor shall proceed as provided in the preceding section of this act.

24. Repealing Clause.—The following sections of the Kentucky Statutes (Carroll's 1915 Edition) are hereby repealed: Section 4058, Sections 4115 to 4127 inclusive, Section 4239, Section 4239c, Section 4239g, and Sections 4268 to 4281 inclusive. All other laws or parts of laws in conflict with this act are hereby repealed to the extent of such conflict.

25. Emergency Clause.—Whereas, the present State revenue is inadequate to defray the necessary expenses of government, an emergency is declared to exist and this act shall become a law upon its passage and approval by the Governor. Provided, however, the assessment of property as of September 1, 1916, the supervision and equalization of said assessment, and the collection of taxes based upon said assessment as of September 1, 1916, shall be governed by the the laws in force on September 1, 1916, and the repeal of Sections 4268-4281, which relate to the State Board of Equalization, shall not take effect until July 1, 1917.

Mr. Lasley announced that he was paired with Mr. Kauffman on said substitute amendment; Mr. Kauffman if present would vote yea, and Mr. Lasley would vote no.

The yeas and nays being required on said substitute amendment by Messrs. Neat and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey
Chas. D. Bratcher
W. H. Brown
Glover H. Cary
Frank C. Greene
C. H. Grimes
J. S. Hall
L. B. Hamilton
W. B. Harvey
David J. Howard
W. H. Jones
M. E. Lee
W. R. Lyon
Claude D. Minor
S. Montgomery
John T. Murphy
W. J. McMurray
L. T. Neat
A. B. Pieratt
Harry P. Purnell
Richard Radcliffe
John T. Roach
L. M. Smith
Ed. D. Stone
Claude B. Smith
Robt. R. Treadway
J. Wood Vance
J. D. Wills

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Those who voted in the negative were—

Peter Ampler
C. H. Bays
G. G. Brashear
Frank J. Brown
Hiram Brown
E. Bullock
Henry A. Cannon
A. S. Cooper
S. B. Coleman
W. P. Cropper
R. T. Crowe
Harry C. Cummins
S. C. Dobbs
Jas. R. Dorman
Thomas A. Dover
W. E. Dowling
William Duffy
Jas. R. Dorman
J. R. Durham
J. M. Elliston
L. L. Embrey
T. T. Gardner
Wm. Gearheart
W. G. Gooch
W. C. G. Hobbs
A. B. Holland
J. M. Howell
Chas. L. Hunter
R.B.Hutcheraft,Jr.
R. B. Jackson
T. R. Jones
Wm. J. Kuh
Dr. J. E. Lilly
Dr. C. W. Mathers
Jacob Metzger
Harry J. Meyers
B. F. McAtee
E. B. McGlone
C. B. Nichols
S. M. O'Brien
A. J. Oliver
William A. Perry
A. B. Pieratt
W. A. Price
J. D. Pumphrey
D. S. Richardson
Lewis Ryans
Joe Schneider
E. D. Smith
Claude B. Smith
John W. Snider
Adam Spahn
Thomas Spurrier
Bannie Tabor
J. H. Thompson
F. C. Trivette
D. B. Tyra
John S. Webb
W. M. Webb
Frank M. White
M. O. Wilson
E. S. Wood
Louis E. Yewell
E. G. Young

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And so said substitute amendment was disagreed to.

Mr. Spahn moved the previous question.

"The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Ordered that said bill, as amended, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with.

The question was then taken upon the passage of said bill, as amended, and it was decided in the affirmative.

The yeas and nays being taken on the passage of said bill, as amended, in pursuance to a provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Harry C. Cummins	W. C. G. Hobbs
C. H. Bays	S. C. Dobbs	A. B. Holland
G. G. Brashear	Jas. R. Dorman	J. M. Howell
Frank J. Brown	Thomas A. Dover	Chas. L. Hunter
Hiram Brown	W. E. Dowling	R.B.Hutchcraft,Jr.
E. Bullock	William Duffy	R. B. Jackson
Henry A. Cannon	Odie Duncan	T. R. Jones
Glover H. Cary	J. R. Durham	Wm. J. Kuh
A. S. Cooper	J. M. Elliston	W. T. Lasley
S. B. Coleman	T. T. Gardner	Dr. J. E. Lilly
W. P. Cropper	Wm. Gearheart	Dr. C. W. Mathers
R. T. Crowe	W. G. Gooch	Jacob Metzger

Harry J. Meyers	D. S. Richardson	D. B. Tyra
B. F. McAtee	Lewis Ryans	John S. Webb
E. B. McGlone	Joe Schneider	W. M. Webb
W. J. McMurray	E. D. Smith	Frank M. White
C. B. Nichols	Claude B. Smith	M. O. Wilson
S. M. O'Brien	John W. Snider	E. S. Wood
A. J. Oliver	Adam Spahn	Louis E. Yewell
William A. Perry	Thomas Spurrier	E. G. Young
Geo. L. Pickett	Bannie Tabor	H. C. Duffy
W. A. Price	J. H. Thompson	
J. D. Pumphrey	F. C. Trivette	—67

Those voted in the negative were—

H. F. S. Bailey	W. H. Jones	Richard Radcliffe
Chas. D. Bratcher	M. E. Lee	John T. Roach
W. H. Brown	W. R. Lyon	L. M. Smith
L. L. Embrey	Claude D. Minor	Ed. D. Stone
Frank C. Greene	S. Montgomery	R. C. Tartar
C. H. Grimes	John T. Murphy	Robt. R. Treadway
L. B. Hamilton	L. T. Neat	J. Wood Vance
W. B. Harvey	A. B. Pieratt	J. D. Wills
David J. Howard	Harry P. Purnell	—26

And so said bill, as amended, was passed.

Resolved, That the title of said bill be as aforesaid.

Mr. Meyers moved that the vote by which said bill, as amended, was passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Meyers moved that this House do now adjourn.

Said motion was agreed to.

And, in pursuance to a motion previously made, the House adjourned to meet on Monday next at 1 o'clock p. m.

MONDAY, MARCH 19, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Southern Presbyterian Church, of Frankfort, Ky.

The reading of the Journal of last Friday's proceedings was dispensed with, and same approved.

By the unanimous consent of the House Messrs. Tabor, Cary, T. R. Jones and John S. Webb were granted an indefinite leave of absence on account of illness.

By the unanimous consent of the House the privilege of the floor was extended to the Hon. J. W. Bowling today.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Brashear:

H. B. 41. An Act relating to revenue and taxation, and to amend and re-enact Section 4154, Kentucky Statutes, Carrool's Edition, 1915, and repealing conflicting statutes.

To the Committee on Revenue and Taxation.

Mr. Hiram Brown offered the following petition signed by sundry citizens of Christian county, viz.:

To the Members of the Senate and House of Representatives, in Call Session, Frankfort, Kentucky:

Your petitioners, comprising every shade of political, of religious, of social, racial, civic or any other sort of life that is being lived in our "Old Kentucky Homes," do most earnestly desire that you put out of your minds selfishness, envy, hatred, greed and all other uncharitableness; forget for the time being that you are anything but the honest representatives of an honest constituency, desiring that you at once go to work and replace our antiquated tax system with an up-to-date, equitable, fair system that will produce sufficient revenues for the needs of the State, county and municipality.

This we demand of you as our right—give it to us speedily without delay, fully without denial and freely without sale.

If there are any of you who will not or cannot do this, resign your seat and go home.

Mr. Hamilton moved that this House remain in session until 5 o'clock today.

Mr. Spahn moved that the motion made by Mr. Hamilton that this House remain in session until 5 o'clock today be tabled.

The last named motion was agreed to.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible or intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

H. B. 39. An Act to amend an act of the General Assembly of the Commonwealth of Kentucky, approved March 12, 1912, and known as Section 4021a, Kentucky Statutes (Carroll), entitled "An Act limiting the time in which the enforcement of tax titles and tax liens may be effected." And by said amendment providing a limitation for the enforcement of liens, recovery of possession of, and title to property sold for taxes, and for cancellation of tax deeds.

The provisions of the Constitution as to the second reading of said bills at length being dispensed with, they were read the second time by their titles, and ordered placed in the orders of the day.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock, and shares in building and loan associations, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an addtional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Annual Taxes—How Divided.—An annual tax of forty (40) cents upon each one hundred dollars ($100.00) of value of all property directed to be assessed for taxation, as hereinafter provided, shall be paid by the owner, person or corporation assessed. Of the aggregate amount of tax realized by all assessments, 21½ fifty-fifths shall be for the ordinary expenses of the government, 26 fifty-fifths for the support of the common schools, 2 fifty-fifths for the use of the Sinking Fund, ½ of one fifty-fifth for the University of Kentucky, and 5 fifty-fifths for the State Road Fund. The tax herein provided for the University of Kentucky shall be in lieu of the tax provided by an act entitled: "An Act for the benefit of the Agricultural and Mechanical College," approved April 29, 1880. The tax herein provided for the State Road Fund shall be in lieu of the tax provided by an act entitled: "An Act to create and establish a system of public State roads and to provide for the construction and maintenance thereof," approved March 24, 1914.

§ 2. Property to Be Assessed in Name of Corporation—Penalty for Failure to Report.—The property of all corporations, except where differently provided by law, shall be assessed in the name of the coporation in the same manner as that of a natural person, except that, when legally called on, the chief officer shall report a full statement of the property of such corporation for taxation, and, for a failure, shall be subject to the penalties provided by law for a similar failure by a natural person in listing his own property.

§ 3. Exemption of Stockholders.—The individual stockholders of a corporation, at least one-fourth of whose total property is taxable in Kentucky, shall not be required to list their shares for taxation so long as the corporation pays taxes on all its property in Kentucky (including the corporate franchise when the franchise is required to be assessed), pro-

vided the shareholder furnishes satisfactory proof to the taxing authorities that at least one-fourth of the total property of such corporation is taxed in Kentucky.

§ 4. Property Subject to Local Taxation.—All property subject to taxation for State purposes as provided in Section 4020, Kentucky Statutes, shall be subject also to taxation in the county, city, school, or other taxing districts, in which same has a taxable situs, except the following classes of property which shall be subject to taxation for State purposes only:

(1) Farm implements and farm machinery owned by a person actually engaged in farming and used in his farm operations.

(2) Machinery and products in course of manufacture of persons, firms, or corporations, actually engaged in manufacturing, and their raw material actually on hand at their plants for the purpose of manufacture.

(3) Money in hand, notes, bonds, accounts and other credits, whether secured by mortgage, pledge or otherwise, or unsecured. Shares of stock not relieved from assessment under Section 3 of this act. Provided, however, that nothing in this section shall forbid local taxation of franchises of corporations or of the shares of banks, trust companies, or combined bank and trust companies doing business in Kentucky, or domestic life insurance companies.

§ 5. Voluntary Listing Bars Action for Back Taxes.—All personal property described in the foregoing section and required to be listed for taxation shall, if listed for taxation as of September 1, 1917, be exempt from any claim of any town, city, county, State or other taxing district, for all such taxes which may have accrued prior to such date.

§ 6. Record of Mortgage Assignments Required—Penalty.—Any bank, trust company, or other financial institution, which shall assign or transfer a mortgage note or bond, or other evidence of indebtedness secured by any recorded

instrument, without indicating such assignment by recording the assignment or transfer thereof, shall be liable to a fine or not more than five thousand dollars ($5,000.00) and the officer, clerk or agent of such bank, trust company, or other financial institution, guilty of such offense shall be liable to a like fine or to imprisonment for not more than six (6) months. Provided, however, the provisions of this section shall not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business.

§ 7. Omitted Property—Penalty—Limitation.—When any money in hand, notes, bonds, accounts, or other credits, secured or unsecured, or shares of stock liable to assessment shall in any one year be omitted from assessment, under the provisions of this act, it may at any time not later than fifteen (15) years thereafter be assessed retrospectively in the manner provided by Sections 4258 and 4267, Kentucky Statutes, except that, in addition to the penalty prescribed by those sections, a penalty of one hundred per cent of the amount of taxes and interest at six per cent per annum from the time the taxes should have been paid, shall be recovered. Said additional penalty and interest shall be paid into the State Treasury.

§ 8. Failure to List Choses in Action a Bar to Collection.—In addition to the penalties provided in the preceding section, failure to list any note, bond, account, or other credit, shall be a bar to any action upon the same in any court and may be pleaded as a complete defense. But the holder thereof may at any time pay all taxes, penalties and accrued interest and thereupon be relieved from the defense above provided.

§ 9. Fiduciaries—Their Reports and Examination of Their Records—Every executor, administrator, guardian, trustee, trustee in bankruptcy, receiver or other person acting in a fiduciary capacity, shall, as soon as possible after his

qualification as such, file with the Tax Commission a sworn inventory showing in detail the amount and character of personal property which has come to his hands. Such inventory need not be filed with the Tax Commission if it has been filed as a public record in the court in which the fiduciary qualifies.

It shall be the duty of the Tax Commission, assessors and County Board of Supervisors to examine the books and accounts of administrators, executors, guardians, trustees, and all others acting in a fiduciary capacity and said officers are hereby given express authority and power to make such examination. No fiduciary shall receive a final discharge until he has satisfied the court settling his accounts that all taxes against the estate have been paid.

§ 10. Building and Loan Associations.—Every building and loan association incorporated under the laws of this State shall during September of each year file with the Tax Commission a report showing as of September 1st:

(1) The amount of its surplus and undivided profits.

(2) The number of shares outstanding and the total amount paid on its shares.

(3) The total amount paid in on shares of borrowing members where the amounts borrowed equal or exceed the amounts paid in by those members.

The Tax Commission shall fix the value of the shares of each building and loan association, excepting the shares of borrowing members where the amount borrowed equals or exceeds the amounts paid in by those members.

The commission shall immediately notify each association of the value so fixed. The association and its shareholders shall have thirty (30) days after notice to ask for a change in the valuation, and after hearing such evidence as may be submitted, the commission shall fix finally the assessment of such shares.

On or before July 1st, succeeding the report, the association shall pay directly into the State Treasury taxes cal-

culated at the State rate upon the assessment so fixed, in behalf of the shareholders, and the association shall deduct such taxes proportionately from the dividends paid such shareholders. The individual shareholders shall not be required to list their shares for taxation for any purpose. The association shall not be required to pay local taxes upon its notes, mortgages, or other credits, and the tax on shares of non-borrowing members herein provided shall be in lieu of all taxes for State purposes on property of the association. Failure to make reports and pay taxes as herein provided shall subject the association to the same penalties imposed by law for such failure on the part of other corporations.

§ 11. Mortgage Recording Tax.—The word "mortgage" as used in this section shall include any instrument creating or evidencing a lien of any kind upon property given or taken as security for debt and shall include vendor's liens and executory contracts for the sale of property under which the vendee is entitled to possession thereof.

A tax of twenty-five (25) cents is hereby imposed upon each one hundred dollars ($100.00) or fraction thereof of indebtedness which is, or may be, in any contingency, secured by any mortgage of property in this State, which mortgage shall be lodged for record after this act goes into effect, where the indebtedness does not mature within three years. If any such mortgage includes property outside of the State, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the property in this State included therein bears to the whole of the property included therein. The county clerk first receiving such instrument for record shall determine the amount of such tax from affidavits of the mortgagor or its officers as to such proportionate value or from other satisfactory evidence.

If a mortgage is made to a mortgagee in trust to secure the payment of bonds or other obligations to be issued thereafter, a statement may be incorporated therein of the amount

and description of such obligations already issued or to be issued forthwith, and the tax to be paid upon the amount so stated. Such statements shall be binding and conclusive upon all persons claiming through or under the mortgage, and no additional obligations shall be issued or certified by the trustee until the additional tax thereon shall have been paid and the receipt of the proper county clerk issued therefor, and recorded upon the margin of the record of said mortgage.

If any such mortgagor shall issue or if any such trustee shall certify or aid in the issuance of any such obligations without the payment of the tax as herein provided, they shall each be subject to a penalty of five times the amount of such tax that should have been paid.

The tax imposed by this act shall be paid to the clerk of the county court in whose office said mortgage is first lodged for record at or before the time of lodging same for record. The clerk shall thereupon endorse his receipt upon said instrument, and such receipt shall be recorded with said instrument and shall be conclusive proof of the payment of said tax, and shall authorize the further record of such instrument in any other county, without repayment of such tax. The form of such receipt shall be in substance: "Recording tax hereon of ..... dollars paid."

The clerk shall on or before the tenth day of each month transmit to the Auditor the amount of such taxes collected by him within the preceding calendar month, less the amount of his commissions now allowed him on collections of revenue. And the entire revenue from the mortgage recording tax shall be credited to the Sinking Fund.

The recording tax herein provided shall be in addition to the annual tax for State purposes provided in the preceding sections of this act. Provided, however, the recording tax herein provided shall be the only tax paid on mortgages beneficially owned by persons or corporations not resident in this state.

§ 12. Repealing Clause.—Sections 4019, 4085, 4088, 4093 and 4094, Kentucky Statutes, Carroll's 1915 Edition, are hereby repealed. All other laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Mr. W. M. Duffy moved that the House consider said bill section by section.

Said motion was agreed to.

The House then took up for consideration Section 1 of House Bill No. 2.

Mr. Hutchcraft moved that Section 1 of said bill be adopted.

Said motion was agreed to.

Said Section 1 of House Bill No. 2 was then agreed to.

The House then took up for consideration Section 2 of House Bill No. 2.

Mr. McMurray offered the following amendment to Section 2 of House Bill No. 2, viz.:

Amend Section 2 of House Bill 2, by inserting in line 5 after the word "report," and before the word "a," the following: "under oath."

Said amendment was agreed to.

Said Section 2 of House Bill No. 2, as amended, was then agreed to.

The House then took up for consideration Section 3 of House Bill No. 2.

Mr. Hutchcraft moved that Section 3 of House Bill No. 2 be adopted.

Said motion was agreed to.

Said Section 3 of House Bill No. 2 was then agreed to.

The House then took up for consideration Section 4 of House Bill No. 2.

Mr. Dowling offered an amendment to said Section 4.

Mr. Lyon offered an amendment to said Section 4.

Mr. Bailey offered an amendment to said Section 4.

Mr. White offered an amendment to said Section 4.

Mr. Mathers offered an amendment to said Section 4.

Mr. Meyers moved that all pending amendments to Section 4 be printed in the Legislative Digest.

Said motion was agreed to.

Mr. Bullock moved that this House do now adjourn.

The yeas and nays being required on said motion to adjourn by Messrs. Bullock and Hamilton, were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown	S. C. Dobbs	L. L. Embrey
Hiram Brown	Thomas A. Dover	T. T. Gardner
E. Bullock	W. E. Dowling	J. S. Hall
S. B. Coleman	William Duffy	W. C. G. Hobbs
R. T. Crowe	J. M. Elliston	R.B.Hutchcraft,Jr.

W. T. Lasley	E. B. McGlone	Lewis Ryans
M. E. Lee	L. T. Neat	Joe Schneider
Dr. J. E. Lilly	C. B. Nichols	E. D. Smith
W. R. Lyon	S. M. O'Brien	Adam Spahn
Dr. C. W. Mathers	William A. Perry	R. C. Tartar
Harry J. Meyers	Geo. L. Pickett	Louis E. Yewell
S. Montgomery	J. D. Pumphrey	
B. F. McAtee	Harry P. Purnell	—37

Those who voted in the negative were—

H. F. S. Bailey	L. B. Hamilton	A. B. Pieratt
G. G. Brashear	W. B. Harvey	W. A. Price
W. H. Brown	A. B. Holland	Richard Radcliffe
Henry A. Cannon	David J. Howard	John T. Roach
A. S. Cooper	Chas. L. Hunter	L. M. Smith
Harry C. Cummins	W. H. Jones	Ed. D. Stone
Odie Duncan	H. Clay Kauffman	J. W. Wall
J. R. Durham	Wm. J. Kuh	J. D. Wills
Wm. Gearheart	Claude D. Minor	E. S. Wood
W. G. Gooch	John T. Murphy	E. G. Young
C. H. Grimes	W. J. McMurray	—32

And so said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 20, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Southern Presbyterian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

By the unanimous consent of the House Messrs. W. M. Webb and M. O. Wilson were granted an indefinite leave of absence.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Hobbs:

H. B. 42. An Act to repeal and re-enact Section 4258, Kentucky Statutes, Edition 1915, relating to revenue agents and their supervision.

To the Committee on Revenue and Taxation.

By Mr. Dover, by request:

H. B. 43. An Act requiring the payment of a license tax by persons, firms, associations and corporations, who for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other places where the public is entertained, where such compensation is contingent upon gratuities.

To the Committee on Revenue and Taxation.

Mr. Oliver moved that the further consideration of House Bill No. 2 be postponed until 11:30 a. m.

The yeas and nays being required on said motion by Messrs. Neat and Gardner, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	E. Bullock	S. B. Coleman
G. G. Brashear	Henry A. Cannon	W. P. Cropper
Frank J. Brown	A. S. Cooper	James S. Cruse

S. C. Dobbs	Chas. L. Hunter	J. D. Pumphrey
Jas. R. Dorman	R.B.Hutchcraft,Jr.	Lewis Ryans
Thomas A. Dover	R. B. Jackson	Joe Schneider
W. E. Dowling	Wm. J. Kuh	E. D. Smith
William Duffy	W. T. Lasley	Claude B. Smith
Odie Duncan	Dr. J. E. Lilly	John W. Snider
J. R. Durham	Harry J. Meyers	Adam Spahn
J. M. Elliston	G. B. Moores	Thomas Spurrier
T. T. Gardner	B. F. McAtee	D. B. Tyra
Wm. Gearheart	E. B. McGlone	Frank M. White
W. G. Gooch	S. M. O'Brien	E. S. Wood
C. H. Grimes	A. J. Oliver	Louis E. Yewell
J. S. Hall	William A. Perry	E. G. Young
W. C. G. Hobbs	Geo. L. Pickett	
A. B. Holland	W. A. Price	—52

Those who voted in the negative were—

H. F. S. Bailey	J. M. Johnson	C. B. Nichols
Chas. D. Bratcher	W. H. Jones	A. B. Pieratt
Hiram Brown	H. Clay Kauffman	Harry P. Purnell
R. T. Crowe	M. E. Lee	Richard Radcliffe
Harry C. Cummins	Dr. C. W. Mathers	John T. Roach
L. L. Embrey	Claude D. Minor	L. M. Smith
L. B. Hamilton	S. Montgomery	Ed. D. Stone
W. B. Harvey	John T. Murphy	R. C. Tartar
David J. Howard	W. J. McMurray	J. W. Wall
J. M. Howell	L. T. Neat	J. D. Wills
		—30

And so said motion was agreed to.

Mr. Oliver moved that the House take up from the orders of the day for consideration and place upon its passage House Bill No. 38.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible and intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Whenever the General Assembly shall pass or enact any law pursuant to or under Section 171 of the Constitution, as amended, classified property and providing a lower rate of taxation on personal property, tangible or intangible, than upon real estate, the provisions of such act shall be subject to a referendum upon the written petition of regularly qualified legal voters equal in number to five per cent of the votes cast for the candidate for Governor at the last preceding regular election.

Such petition shall be filed with the Secretary of State not more than four months after the final adjournment of the General Assembly which passed the bill on which the referendum is demanded and shall specify the act, or the item, section or part of the act on which the referendum is demanded. Each sheet of such petition shall contain the names of legal voters in but one voting precinct, and shall state the county and precinct. Each voter shall write his postoffice address opposite his name and in cities of the first, second or thrid class, his street address.

§ 2. Within five days after the filing of such petition

the Secretary of State shall transmit to the county court of each county in which petitioners reside the sheets containing the names of the petitioners of such county. The county judge shall thereupon set a date not less than ten nor more than fifteen days thereafter, when interested persons may appear and present proof as to the genuineness of signatures and the qualification of petitioners. After hearing proof, the county judge shall determine the number of legal voters of his county who have signed such petition, and cause same to be entered upon the order book and certify same to the Secretary of State.

§ 3. Within thirty days after receiving from county courts certification that a number of legal voters have signed such petition constituting in the aggregate five per cent of the vote as hereinbefore provided, the Secretary of State shall cause such proposed law or laws or the item, sections, or parts thereof affected, to be published upon at least four separate dates in two papers of general circulation published in the State, and shall also cause to be published at the same time and in the same manner the fact that same will be submitted to the voters for their acceptance or their rejection at the next general election.

§ 4. It shall be the duty of the Secretary of State to certify, not less than twenty days before the next general election, to the county clerk of each county the substance of any such laws, items, sections or parts of laws, which are to be voted upon, and it shall be the duty of the county clerk to have the same, as certified by the Secretary of State, indicated on the ballot and two spaces shall be left upon the right of the same, one for votes favoring the measure to be designated by the word "Yes," and one for votes opposing the measure to be designated by the word "No." The elector shall designate his vote by a cross mark, thus (X), placed opposite the word "Yes" or "No." The votes cast for and against same shall be counted, canvassed, and certified to

the State Board of Election Commissioners in the same manner as the votes upon constitutional amendments.

§ 5. If it shall be found that a majority of votes cast for and against such measure are in favor thereof, then said law, item, section or part of law, shall become effective. The result of such vote shall be published by the Secretary of State in two daily papers of general circulation published in this Commonwealth. The expenses of the publications herein provided for shall be paid as the expense of other publications which the Secretary of State is required to make in connection with elections.

§ 6. If at any election provided for in this act, any person shall vote who is not entitled to vote under the laws of this Commonwealth at elections for county officers, or if any person shall sign any petition herein provided for without such qualifications as a voter, or shall impersonate or sign the name of any other person or persons, he shall be punished as for a violation of the general laws on elections. All general laws to protect the purity of elections shall be applicable to elections held under this act.

Mr. Tartar offered the following amendment to said bill, viz.:

Strike out Sections No. 1, No. 2 and No. 3, and insert in lieu thereof the following:

Whenever the General Assembly shall pass or enact any law pursuant to or under Section 171 of the Constitution, as amended, classifying property and providing a lower rate of taxation on personal property, tangible or intangible, than on real estate the provision of same shall be subject to the referendum of the legal voters of the State of Kentucky, and said referendum is hereby ordered as provided in Section 171 of the Constitution and the Secretary of State is hereby directed to cause the said proposed laws, or items, sections or parts affected to be published upon at least four separate

dates in two papers of general circulation published in the State, and also publish at the same time the fact that same will be submitted at the next regular election for the acceptance or rejection of voters.

Said amendment was disagreed to.

Mr. Mathers offered the following amendment to said House Bill No. 38, viz.:

Amend House Bill 38 by inserting at the end of paragraph 1 of Section 1, the following:

This shall apply to five per cent of the legal voters of the State and not of each county.

Said amendment was agreed to.

Mr. L. M. Smith offered the following amendment to said House Bill No. 38, by inserting in line three of Section 3, after the word "vote" and before the word "as" the following: "of the entire State."

Said amendment was agreed to.

Mr. McMurray offered the following amendment to said House Bill No. 38, Section 1, line 5, by inserting after the word "referendum" and before the word "upon," the following words: "by legislative assembly, or."

The yeas and nays being required on said amendment by Messrs. McMurray and Neat, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. H. Brown	J. S. Hall
Chas. D. Bratcher	L. L. Embrey	L. B. Hamilton

W. B. Harvey	John T. Murphy	L. M. Smith
David J. Howard	W. J. McMurray	Ed. D. Stone
J. M. Johnson	L. T. Neat	R. C. Tartar
W. H. Jones	A. B. Pieratt	J. W. Wall
H. Clay Kauffman	Harry P. Purnell	J. D. Wills
M. E. Lee	Richard Radcliffe	
W. R. Lyon	John T. Roach	—25

Those who voted in the negative were—

Geo. B. Barrett	T. T. Gardner	A. J. Oliver
G. G. Brashear	Wm. Gearheart	William A. Perry
Frank J. Brown	W. G. Gooch	Geo. L. Pickett
E. Bullock	C. H. Grimes	W. A. Price
Henry A. Cannon	W. C. G. Hobbs	J. D. Pumphrey
A. S. Cooper	A. B. Holland	Lewis Ryans
S. B. Coleman	J. M. Howell	Joe Schneider
W. P. Cropper	Chas. L. Hunter	E. D. Smith
R. T. Crowe	R.B.Hutchcraft,Jr.	Claude B. Smith
James S. Cruse	R. B. Jackson	John W. Snider
Harry C. Cummins	Wm. J. Kuh	Adam Spahn
S. C. Dobbs	W. T. Lasley	Thomas Spurrier
Jas. R. Dorman	Dr. J. E. Lilly	F. C. Trivette
Thomas A. Dover	Harry J. Meyers	D. B. Tyra
W. E. Dowling	S. Montgomery	Frank M. White
William Duffy	G. B. Moores	E. S. Wood
Odie Duncan	B. F. McAtee	Louis E. Yewell
J. R. Durham	E. B. McGlone	E. G. Young
J. M. Elliston	S. M. O'Brien	—56

And so said amendment was disagreed to.

Mr. Kauffman offered the following amendment to said House Bill No. 38, viz.:

Amend House Bill No. 38 by adding at the end thereof a section to be designated as Section 7, which shall read as follows:

Sec. 7. Any section or provision of House Bill No. 2 or House Bill No. 3 which classifies property for taxation or places a lower rate of taxes in the aggregate on any class of personal property, tangible or intangible, than on real estate when the amount of taxes paid to the State, county, municipality or taxing district is taken into consideration, or any section or provision of any other act passed at the present special session of the General Assembly which places a lower tax rate on any class of property than on real estate when the amount of taxes paid to the State, county, municipality or taxing district is taken into consideration, is hereby declared subject to the referendum power of the people, and said sections or provisions of said acts shall be submitted to the people at the regular November election, 1917, as is provided in this act, and without same being demanded by any percentage of the legal voters.

The yeas and nays being required on said amendment by Messrs. Kauffman and Howard, were as folows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	L. T. Neat
Chas. D. Bratcher	W. H. Jones	A. B. Pieratt
W. H. Brown	H. Clay Kauffman	Harry P. Purnell
Harry C. Cummins	W. T. Lasley	Richard Radcliffe
L. L. Embrey	M. E. Lee	John T. Roach
C. H. Grimes	W. R. Lyon	L. M. Smith
J. S. Hall	Dr. C. W. Mathers	Ed. D. Stone
L. B. Hamilton	Claude D. Minor	R. C. Tartar
W. B. Harvey	S. Montgomery	J. W. Wall
David J. Howard	John T. Murphy	J. D. Wills
J. M. Howell	W. J. McMurray	

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Those who voted in the negative were—

Geo. B. Barrett	Frank J. Brown	E. Bullock
G. G. Brashear	Hiram Brown	Henry A. Cannon

A. S. Cooper	W. G. Gooch	Geo. L. Pickett
S. B. Coleman	W. C. G. Hobbs	W. A. Price
W. P. Cropper	A. B. Holland	J. D. Pumphrey
R. T. Crowe	Chas. L. Hunter	Joe Schneider
James S. Cruse	R.B.Hutchcraft,Jr.	E. D. Smith
S. C. Dobbs	R. B. Jackson	Claude B. Smith
Jas. R. Dorman	Wm. J. Kuh	John W. Snider
Thomas A. Dover	Dr. J. E. Lilly	Adam Spahn
W. E. Dowling	Harry J. Meyers	Thomas Spurrier
William Duffy	G. B. Moores	F. C. Trivette
Odie Duncan	B. F. McAtee	D. B. Tyra
J. R. Durham	E. B. McGlone	Frank M. White
J. M. Elliston	C. B. Nichols	E. S. Wood
T. T. Gardner	S. M. O'Brien	Louis E. Yewell
Wm. Gearheart	A. J. Oliver	E. G. Young

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And so said amendment was disagreed to.

Mr. Roach offered the following amendment to said House Bill No. 38, by way of substitute therefor, viz.:

Provision of submission of provisions of any act on the classification of property for taxation passed by the special session of 1917, to the voters of the Commonwealth of Kentucky at a special election to be held August 1, 1917, for their approval or rejection.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. A special election is hereby called at which the people may approve or reject any law passed by the Legislature at the 1917 special session relating to the classification of property for taxation, to be held August 4, 1917, between the hours of six a. m. and four o'clock p. m. at every regular voting place in the Commonwealth of Kentucky.

Sec. 2. The election officers selected to serve in the August primary, 1917, shall be the election officers to serve at this special election and said officers shall receive no addi-

tional compensation for their services other than that they receive as officers of the August primary.

Sec. 3. The Secretary of State forty-five days before the August primary shall prepare the form of the ballot on which this question shall be submitted and shall certify same to each county clerk in each county of the State, together with a certified copy of this act. Said ballots shall have thereon in eighteen point type "For the Act" (stating the general nature of the proposed law) and "Against the Act" (stating the general nature of the proposed law), with a square under each paragraph, in which the voter may make a stencil mark, voting for or against this act.

Sec. 4. The county clerk in each county of the State shall once a week for four weeks immediately preceding the 4th day of August, 1917, cause to be published in a newspaper having the largest circulation in the county a complete copy of such acts.

The cost of advertising in the newspapers shall be paid for by the fiscal courts of the county in the same manner as other claims are paid against the county.

Sec. 5. The county clerk shall cause to be posted on the day of election before the polls open, in the immediate vicinity of each voting place in eighteen point type a copy of such acts.

Sec. 6. The votes for and against this act shall be canvassed and certified as votes are canvassed and certified now for State officers, and the result of the votes on this act shall be certified to by the Secretary of State and advertised once in some newspaper of general circulation in the Commonwealth.

Sec. 7. The county clerk shall have as many ballots prepared for each voting precinct in his county with this question thereon, as prepared by the Secretary of State, plus one-third of the number of votes cast in said precinct at the November election, 1916, and the sheriff of the county

shall distribute said ballots to the voting precincts by the time the polls open on the day of election.

Sec. 8. Any officer directed to perform any duty enjoined on him under the provisions of this subdivision, who wilfully fails to comply with the provisions of this subdivision shall be fined not less than $10.00 nor more than $200.00, to be recovered by warrant, indictment or penal action.

Said amendment by way of substitute was disagreed to.

Mr. W. M. Duffy moved that the consideration of House Bill No. 2 be postponed until the matter under consideration is disposed of.

Said motion was agreed to.

Ordered that said bill, as amended, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, and it was decided in the affirmative.

The yeas and nays being taken thereon in pursuance to a provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Frank J. Brown	Henry A. Cannon
Geo. B. Barrett	W. H. Brown	A. S. Cooper
Chas. D. Bratcher	Hiram Brown	S. B. Coleman
G. G. Brashear	E. Bullock	W. P. Cropper

R. T. Crowe	R.B.Hutchcraft,Jr.	Geo. L. Pickett
James S. Cruse	R. B. Jackson	A. B. Pieratt
Harry C. Cummins	J. M. Johnson	W. A. Price
S. C. Dobbs	W. H. Jones	J. D. Pumphrey
Jas. R. Dorman	H. Clay Kauffman	Harry P. Purnell
Thomas A. Dover	Wm. J. Kuh	Richard Radcliffe
W. E. Dowling	W. T. Lasley	John T. Roach
William Duffy	M. E. Lee	Joe Schneider
Odie Duncan	Dr. J. E. Lilly	L. M. Smith
J. R. Durham	W. R. Lyon	E. D. Smith
J. M. Elliston	Dr. C. W. Mathers	Claude B. Smith
L. L. Embrey	Harry J. Meyers	John W. Snider
T. T. Gardner	Claude D. Minor	Adam Spahn
Wm. Gearheart	S. Montgomery	Thomas Spurrier
W. G. Gooch	G. B. Moores	Ed. D. Stone
C. H. Grimes	John T. Murphy	R. C. Tartar
J. S. Hall	B. F. McAtee	F. C. Trivette
L. B. Hamilton	E. B. McGlone	D. B. Tyra
W. B. Harvey	W. J. McMurray	J. W. Wall
W. C. G. Hobbs	L. T. Neat	Frank M. White
A. B. Holland	C. B. Nichols	J. D. Wills
David J. Howard	S. M. O'Brien	E. S. Wood
J. M. Howell	A. J. Oliver	Louis E. Yewell
Chas. L. Hunter	William A. Perry	E. G. Young

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Resolved, That the title thereof be as aforesaid.

Mr. Hobbs moved that the vote by which said bill, as amended, was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The following pair was sent to the clerk's desk, viz.:

It is understood and agreed between D. S. Richardson and J. W. Vance, members of the Kentucky Legislature, that Richardson is for House Bill No. 2 and against amendments

thereto, and Vance is against Bill and amendments, therefore we pair on said bill until Thursday, March 22.

This March 16, 1917.

(Signed) J. W. VANCE.
(Signed) D. S. RICHARDSON.

Witness:
F. C. GREENE,
J. W. VANCE.

Mr. Pumphrey moved that the session of today be extended until 4 o'clock p. m., and that the House recess from 12:00 (noon) until 2 o'clock p. m.

Said motion was agreed to.

And then the House recessed until 2 o'clock p. m.

2 o'clock p. m. the House reconvened.

By the unanimous consent of the House Captain Rippy, ex-member, was granted the privilege of the floor today.

Ordered that the House take up the unfinished business from the orders of the day of yesterday, viz.:

H. B. No. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock, and shares in building and loan associations, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of

trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an addtional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

(See Journal of Monday, March 19th, for said bill.)

Mr. Dowling offered the following amendment to Section 4 of House Bill No. 2, viz.:

Amend House Bill No. 2, Section 4, subsection 3, by adding the following:

And provided further, every State bank and trust company incorporated under the laws of this Commonwealth, and every national bank doing business therein and located in any county, city, town or taxing district in this Commonwealth shall make to the assessing officer of the county, city, town or taxing district a report showing the following facts, to-wit: The name and postoffice address of the bank or trust company; the names of the president, cashier and board of directors thereof; the number of shares of stock, and the par and market value of each share; the amount of surplus fund and undivided profits; the amount of its deposits; the amount of cash on hand; the amount of bonds and other securities held by it; the amount loaned on mortgages and the amount of its loans and discounts; the amount of value of all real estate situated in this Commonwealth, held and owned by the bank or trust company on the first day of September of each year; and such other information as may be required. The assessing officer of the county, city, town or taxing district wherein any trust company, State and national bank is situated, shall assess the shares of such trust company, State and national bank for taxation for State, county, city, town and taxing district purposes. Each bank and trust company

shall be entitled to have deducted from the total valuation placed on its shares by said board the assessed value of its real estate in this State. It shall be the duty of the trust company and banks to list with the county assessor of each county, and with the assessing officer in each city, town and taxing district its real estate and pay the taxes thereon to the sheriff and to the collecting officer of each city, town and taxing district, and such officer shall make out and return the assessment to the proper authorities of the county, city, town or taxing district, at the same time and manner as prescribed by law for the return of the assessment of personal property therein.

The equalization, collection, penalties and laws relating thereto, now provided by law for other personal property in the county, city, town or taxing district, shall apply in like manner to the collection of the taxes herein provided for; any county, city, town or taxing district not now having the right to collect such taxes by suit is hereby authorized and empowered so to do. Nothing herein shall be construed to repeal or amend Chapter thirty-three of the Acts of 1904, approved March 18, 1904, entitled "An Act to amend the revenue laws of the cities of the first class so as to carry into effect the amendment of Section 181 of the present Constitution."

Said amendment was agreed to.

Mr. Bailey offered the following amendment to said Section 4 of House Bill No. 2, viz.:

Amend House Bill No. 2, Section 4, by striking out the last three words in line 4 and all of lines five and six, and inserting in lieu thereof the following:

"But the rate of tax annually for county, city and school

purposes on the following classes of property shall not exceed ten cents on each one hundred dollars."

The yeas and nays being required on said amendment by Messrs. Bailey and Neat, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	David J. Howard	A. B. Pieratt
Chas. D. Bratcher	J. M. Howell	Richard Radcliffe
W. H. Brown	W. H. Jones	John T. Roach
Harry C. Cummins	H. Clay Kauffman	L. M. Smith
L. L. Embrey	M. E. Lee	Ed. D. Stone
C. H. Grimes	W. R. Lyon	R. C. Tartar
J. S. Hall	S. Montgomery	J. W. Wall
L. B. Hamilton	W. J. McMurray	Frank M. White
W. B. Harvey	L. T. Neat	J. D. Wills

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Those who voted in the negative were—

Peter Ampler	J. M. Elliston	E. B. McGlone
Geo. B. Barrett	T. T. Gardner	C. B. Nichols
G. G. Brashear	Wm. Gearheart	S. M. O'Brien
Frank J. Brown	W. G. Gooch	A. J. Oliver
Hiram Brown	W. C. G. Hobbs	William A. Perry
E. Bullock	A. B. Holland	Geo. L. Pickett
Henry A. Cannon	Chas. L. Hunter	W. A. Price
A. S. Cooper	R.B.Hutchcraft,Jr.	J. D. Pumphrey
S. B. Coleman	R. B. Jackson	Lewis Ryans
W. P. Cropper	J. M. Johnson	Joe Schneider
R. T. Crowe	Wm. J. Kuh	E. D. Smith
James S. Cruse	Dr. J. E. Lilly	Claude B. Smith
S. C. Dobbs	Dr. C. W. Mathers	John W. Snider
Jas. R. Dorman	Jacob Metzger	Adam Spahn
Thomas A. Dover	Harry J. Meyers	Thomas Spurrier
W. E. Dowling	Claude D. Minor	D. B. Tyra
William Duffy	G. B. Moores	Louis E. Yewell
Odie Duncan	B. F. McAtee	E. G. Young

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And so said amendment was disagreed to.

Mr. Mathers offered the following amendment to Section 4 of House Bill No. 2, viz.:

Amend House Bill No. 2, Section 4, subsection 1; by striking out lines 7 and 8, and inserting in lieu thereof the following:

"That all live stock in this State and all farm machinery owned and operated on the farms shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value."

Said amendment was ruled out of order.

Mr. L. M. Smith offered the following amendment to Section 4 of House Bill No. 2, viz.:

Amend Section 4 of House Bill No. 2 by adding at the end of subsection 1 the following language: "and all live stock used for work and breeding purposes."

Said amendment was disagreed to.

Mr. Perry offered the following amendment to Section 4, House Bill No. 2, viz.:

Amend House Bill 2, Section 4, by adding after the word "only" in line 6, the following:

"Provided such property is first listed for State purposes, and in the event said property is not so listed, then the said property shall be subject to taxes for the county, city and school district in which same has a taxable situs for the year in which same is taxable, and said property may be

retrospectively assessed in the same manner in which other property locally taxable is retrospectively assessed."

The yeas and nays being required on said amendment by Messrs. Kauffman and Perry, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	C. H. Grimes	William A. Perry
H. F. S. Bailey	J. S. Hall	Geo. L. Pickett
Geo. B. Barrett	W. B. Harvey	A. B. Pieratt
Chas. D. Bratcher	David J. Howard	W. A. Price
G. G. Brashear	J. M. Howell	Harry P. Purnell
W. H. Brown	Chas. L. Hunter	Richard Radcliffe
Hiram Brown	R.B.Hutchcraft,Jr.	John T. Roach
E. Bullock	R. B. Jackson	Lewis Ryans
A. S. Cooper	J. M. Johnson	Joe Schneider
S. B. Coleman	W. H. Jones	L. M. Smith
W. P. Cropper	H. Clay Kauffman	E. D. Smith
R. T. Crowe	W. T. Lasley	Claude B. Smith
James S. Cruse	M. E. Lee	John W. Snider
Harry C. Cummins	Dr. J. E. Lilly	Adam Spahn
S. C. Dobbs	W. R. Lyon	Thomas Spurrier
Thomas A. Dover	Jacob Metzger	Ed. D. Stone
W. E. Dowling	Harry J. Meyers	R. C. Tartar
William Duffy	Claude D. Minor	F. C. Trivette
Odie Duncan	S. Montgomery	D. B. Tyra
J. R. Durham	G. B. Moores	J. W. Wall
J. M. Elliston	John T. Murphy	J. D. Wills
L. L. Embrey	E. B. McGlone	E. S. Wood
Wm. Gearheart	W. J. McMurray	Louis E. Yewell
W. G. Gooch	A. J. Oliver	E. G. Young

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Those who voted in the negative were—

T. T. Gardner	Wm. J. Kuh	C. B. Nichols
W. C. G. Hobbs	Dr. C. W. Mathers	S. M. O'Brien
A. B. Holland	L. T. Neat	J. D. Pumphrey

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And so said amendment was agreed to.

Mr. Minor moved that the vote by which said amendment was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Pumphrey moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said Section 4 of House Bill No. 2, as amended, was then agreed to.

The House then took up for consideration Section 5 of House Bill No. 2.

Mr. Hutchcraft offered an amendment to Section 5 of House Bill No. 2.

Mr. L. M. Smith offered an amendment to Section 5 of said bill.

Mr. Bailey offered an amendment to Section 5 of said bill.

Mr. Hutchcraft moved that the consideration of Section 5 of said bill be postponed until Section 7 is reached, at which time the two sections be considered jointly.

Said motion was agreed to.

And at 4 o'clock the House adjourned.

WEDNESDAY, MARCH 21, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the First Christian Church, Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

By unanimous consent Mr. Treadway was granted an indefinite leave of absence.

By unanimous consent the Hon. John W. Holland, ex-member, was granted the privilege of the House today.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Joe Schneider:

H. B. 44. An Act relating to revenue and taxation and providing a license tax for conducting a race track at which races are run for purses or prizes and fixing a penalty for violation thereof.

To the Committee on Revenue and Taxation.

By Mr. Metzger:

H. B. 45. An Act to fix a license upon and define the mortgage loan business.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

The House then took up for consideration the unfinished business from the orders of the day of yesterday, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property, shares of stock, and shares in building and loan associations, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases, requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment of taxes before final discharge, providing an additional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

(See Journal of last Monday for said bill.)

Section 5 of said bill having been postponed until Section 7 of said bill is reached, the House took up for consideration Section 6 of said House Bill No. 2.

Mr. Hutchcraft offered the following amendment to Section 6 of House Bill No. 2, by way of substitute therefor, viz.:

Amend House Bill No. 2 by striking out Section six and substituting therefor the following:

Sec. 6. Report of Mortgage Assignments Required—Penalty.—Every bank, trust company or combined bank and trust company doing business in Kentucky shall on or before November 1st of each year file with the Tax Commission a

report verified by the oath of its president, vice-president or cashier, showing as of September 1st:

(a) A list of the notes, bonds or other evidences of indebtedness secured by mortgage or other recorded instrument standing in its name of record, which it has assigned during the preceding year without transferring same of record, the amount of each, and the name and address of the person to whom each was assigned; provided, that where the name and address is given of the transferee holding same on September 1st of any year, any previous transfers of said securities during that year need not be furnished.

(b) A list of the mortgages assigned of record to it during the preceding year with its knowledge or consent, where it has not become the absolute owner of the debt secured thereby, standing in its name on September 1st, the amount of each of such mortgages and the name and address of each of such assignors; provided, any mortgage assigned to it as aforesaid during any year and paid and released of record prior to September 1st need not be included in such report.

Provided, however, that the reports required under clause (a) or clause (b) need not include either sales or pledges from one bank, trust company or combined bank and trust company to another bank, trust company or combined bank and trust company.

Provided, further, the provisions of this section shall not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business.

The information thus obtained shall be communicated by the Tax Commission to the assessor and Board of Supervisors of the respective counties in which the true owners of such debts reside. Failure to file such reports shall be punishable by a fine of not less than fifty nor more than one hundred dollars and each day's delay or failure to file such report shall constitute a separate offense. Wilful false statement in such report shall be punishable as false swearing.

Mr. Bailey offered the following amendment to the amendment proposed by Mr. Hutchcraft, viz.:

Amend House Bill No. 2, Section 6, by inserting at the end thereof the following:

Any person, firm or corporation which shall transfer or assign of record any mortgage note, or bond or other evidence of indebtedness, secured by any recorded instrument, for the sole purpose of evading the taxes thereon, shall be guilty of a misdemeanor and punishable by a fine of not less than $100.00 nor more than $1,000.00.

Said amendment was agreed to.

Said amendment proposed by Mr. Hutchcraft to Section 6 of House Bill No. 2, as amended, was then agreed to.

Section 6 of said bill, as amended, was then agreed to.

The House then took up for consideration Section 7 of House Bill No. 2.

Mr. Hutchcraft offered the following amendment to Section 7 of House Bill No. 2, viz.:

Amend House Bill No. 2 by adding at the end of Section 7 the following words:

Provided, however, that after September 1, 1917, no action shall be commenced nor proceeding taken on behalf of the State or any county, city, town or taxing district to assess for taxation for any period prior to September 1, 1917, any personal property described in this section required to be listed for taxation which had heretofore been omitted or which may be claimed to have been omitted, if such property has

been so listed for taxation as of September 1, 1917, nor shall any pending action, prosecution, or proceeding be amended so as to include any such personal property as of said date.

Said amendment was agreed to.

Mr. Hobbs offered the following amendment to Section 7 of House Bill No. 2, viz.:

Amend Section 7, House Bill No. 2, by striking from line 5 of said section the words and figures "fifteen" and insert in lieu thereof the words and figures "five" so that same will read "five years" in place of "fifteen years."

The yeas and nays being required on said amendment by Messrs. Hamilton and Hobbs, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Howell	Harry P. Purnell
Chas. D. Bratcher	Chas. L. Hunter	Richard Radcliffe
W. H. Brown	R. B. Jackson	John T. Roach
Hiram Brown	J. M. Johnson	Joe Schneider
Henry A. Cannon	W. H. Jones	L. M. Smith
R. T. Crowe	H. Clay Kauffman	Claude B. Smith
Harry C. Cummins	W. T. Lasley	John W. Snider
S. C. Dobbs	W. R. Lyon	Ed. D. Stone
Jas. R. Dorman	Dr. C. W. Mathers	R. C. Tartar
W. E. Dowling	Claude D. Minor	J. H. Thompson
Odie Duncan	G. B. Moores	J. W. Wall
L. L. Embrey	John T. Murphy	W. M. Webb
Frank C. Greene	B. F. McAtee	Frank M. White
C. H. Grimes	W. J. McMurray	J. D. Wills
L. B. Hamilton	L. T. Neat	E. S. Wood
W. C. G. Hobbs	C. B. Nichols	
David J. Howard	W. A. Price	—49

Those who voted in the negative were—

Peter Ampler	W. G. Gooch	Geo. L. Pickett
Geo. B. Barrett	J. S. Hall	A. B. Pieratt
G. G. Brashear	A. B. Holland	J. D. Pumphrey
Frank J. Brown	R.B.Hutchcraft,Jr.	D. S. Richardson
E. Bullock	Wm. J. Kuh	Lewis Ryans
A. S. Cooper	Dr. J. E. Lilly	E. D. Smith
S. B. Coleman	Jacob Metzger	Adam Spahn
James S. Cruse	Harry J. Meyers	Thomas Spurrier
Thomas A. Dover	S. Montgomery	D. B. Tyra
William Duffy	E. B. McGlone	John S. Webb
J. R. Durham	S. M. O'Brien	M. O. Wilson
T. T. Gardner	A. J. Oliver	Louis E. Yewell
Wm. Gearheart	William A. Perry	E. G. Young

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And so said amendment was agreed to.

Mr. Minor moved that the vote by which said amendment was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The question being taken on said Section 7 of House Bill No. 2, as amended, it was decided in the affirmative.

The yeas and nays being required on the adoption of Section 7 of House Bill No. 2, as amended by Messrs. Gardner and Schneider, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Henry A. Cannon	William Duffy
Chas. D. Bratcher	R. T. Crowe	Odie Duncan
G. G. Brashear	Harry C. Cummins	L. L. Embrey
Frank J. Brown	S. C. Dobbs	Frank C. Greene
W. H. Brown	Jas. R. Dorman	C. H. Grimes
Hiram Brown	W. E. Dowling	L. B. Hamilton

W. B. Harvey	Claude D. Minor	E. D. Smith
W. C. G. Hobbs	G. B. Moores	Claude B. Smith
David J. Howard	John T. Murphy	John W. Snider
J. M. Howell	B. F. McAtee	Adam Spahn
Chas. L. Hunter	E. B. McGlone	Ed. D. Stone
R.B.Hutchcraft,Jr.	W. J. McMurray	R. C. Tartar
R. B. Jackson	L. T. Neat	J. H. Thompson
J. M. Johnson	C. B. Nichols	J. W. Wall
W. H. Jones	S. M. O'Brien	W. M. Webb
H. Clay Kauffman	Geo. L. Pickett	Frank M. White
W. T. Lasley	W. A. Price	J. D. Wills
M. E. Lee	John T. Roach	M. O. Wilson
W. R. Lyon	Lewis Ryans	E. S. Wood
Dr. C. W. Mathers	Joe Schneider	E. G. Young
Jacob Metzger	L. M. Smith	—62

Those who voted in the negative were—

Peter Ampler	T. T. Gardner	A. J. Oliver
Geo. B. Barrett	Wm. Gearheart	William A. Perry
E. Bullock	W. G. Gooch	A. B. Pieratt
A. S. Cooper	J. S. Hall	J. D. Pumphrey
S. B. Coleman	A. B. Holland	D. S. Richardson
James S. Cruse	Wm. J. Kuh	Thomas Spurrier
Thomas A. Dover	Dr. J. E. Lilly	D. B. Tyra
J. R. Durham	Harry J. Meyers	John S. Webb
J. M. Elliston	S. Montgomery	Louis E. Yewell
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And so said Section 7 of House Bill No. 2, as amended, was agreed to.

Mr. Hutchcraft moved that the House reconsider the vote by which Section 7 of House Bill No. 2 was adopted, and that further consideration be postponed until 12 o'clock.

Mr. Hobbs moved to lay said motion on the table.

The yeas and nays being required on said motion made by Mr. Hobbs by Messrs. Spahn and Mathers, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. C. G. Hobbs	B. F. McAtee
Chas. D. Bratcher	David J. Howard	W. J. McMurray
W. H. Brown	J. M. Howell	L. T. Neat
Hiram Brown	R. B. Jackson	John T. Roach
Henry A. Cannon	J. M. Johnson	L. M. Smith
Harry C. Cummins	H. Clay Kauffman	Claude B. Smith
L. L. Embrey	M. E. Lee	Ed. D. Stone
Frank C. Greene	Dr. C. W. Mathers	R. C. Tartar
C. H. Grimes	Claude D. Minor	J. H. Thompson
L. B. Hamilton	S. Montgomery	J. W. Wall
W. B. Harvey	John T. Murphy	J. D. Wills

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Those who voted in the negative were—

Peter Ampler	A. B. Holland	J. D. Pumphrey
G. G. Brashear	Chas. L. Hunter	Harry P. Purnell
Frank J. Brown	R.B.Hutchcraft,Jr.	D. S. Richardson
E. Bullock	Wm. J. Kuh	Lewis Ryans
A. S. Cooper	W. T. Lasley	Joe Schneider
S. B. Coleman	Dr. J. E. Lilly	E. D. Smith
James S. Cruse	W. R. Lyon	John W. Snider
S. C. Dobbs	Jacob Metzger	Adam Spahn
Thomas A. Dover	Harry J. Meyers	Thomas Spurrier
William Duffy	G. B. Moores	D. B. Tyra
Odie Duncan	E. B. McGlone	John S. Webb
J. R. Durham	S. M. O'Brien	W. M. Webb
J. M. Elliston	A. J. Oliver	Frank M. White
T. T. Gardner	William A. Perry	M. O. Wilson
Wm. Gearheart	Geo. L. Pickett	Louis E. Yewell
W. G. Gooch	A. B. Pieratt	E. G. Young
J. S. Hall	W. A. Price	

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And so said motion to table was disagreed to.

The motion made by Mr. Hutchcraft was then agreed to.

Section 5 of House Bill No. 2 having been postponed for consideration until Section 7 was taken up and disposed of, said Section 5 was taken up for consideration.

Mr. Hutchcraft offered the following amendment to Section 5 of House Bill No. 2, viz.:

Amend House Bill No. 2 by striking out Section 5 and renumbering the other sections accordingly.

Said amendment was agreed to.

Said Section 5 of House Bill No. 2 was then stricken out.

The House then took up for consideration Section 8 of House Bill No. 2.

Mr. Pumphrey moved that Section 8 of House Bill No. 2 be adopted.

Said motion was agreed to.

Said Section 8 of House Bill No. 2 was then agreed to.

The House then took up for consideration Section 9 of House Bill No. 2.

Mr. Mathers offered the following amendment to Section 9 of House Bill No. 2, viz.:

Amend House Bill No. 2, Section 9, by striking out line 9 down to "tax," then inserting, "It shall be the duty of the county clerk or some other person named by the Tax Commission, &c."

Said amendment was disagreed to.

Said Section 9 of House Bill No. 2 was then agreed to.

The House then took up for consideration Section 10 of House Bill No. 2.

Mr. Minor offered the following amendment to Section 10 of House Bill No. 2, viz.:

Amend House Bill No. 2 by striking out all of Section 10 thereof relating to building and loan associations, and number the remaining sections accordingly.

Said amendment was agreed to.

Said Section 10 of House Bill No. 2 was then stricken out.

Mr. Hutchcraft indicated the hour for the special order, viz.:

The reconsideration of Section 7 of House Bill No. 2, as amended.

Mr. Bullock moved that this House do now adjourn.

As an amendment to said motion Mr. Kauffman moved that the session of today be extended indefinitely, and that the House now recess until 2 o'clock p. m.

Said motion and amendment thereto were ruled out of order.

Mr. Meyers moved that the House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

2 o'clock p. m. the House reconvened

Mr. Kauffman and Mr. Lasley presented the following agreement:

The pair announced by Mr. Lasley on Friday last, March the 16th, with H. Clay Kauffman on substitute amendment to House Bill number one was as to same a misunderstanding on the part of both of them, for H. Clay Kauffman understood the pair to apply to a vote on the bill and Mr. Lasley understood same to apply to the said substitute. However, Mr. Kauffman announces that he would have voted for the substitute and against the bill if he had been present, and this statement is made so that the Journal will show the correct status of these two men on this bill.

(Signed) H. CLAY KAUFFMAN.
(Signed) W. T. LASLEY.

Mr. Pumphrey moved to postpone the further consideration of House Bill No. 2 until the special order, viz.:

The reconsideration of Section 7 of House Bill No. 2, as amended, is disposed of.

Said motion was agreed to.

The House then took up for consideration said Section 7 of House Bill No. 2.

Mr. Hutchcraft offered the following amendment to Section 7 of House Bill No. 2, viz.:

Amend House Bill No. 2 by striking out Section seven, as amended, and by substituting therefor the following:

Sec. 7. Omitted Property — Penalty — Limitation. — When any money in hand, notes, bonds, accounts, or other

credits, secured or unsecured, or shares of stock liable to assessment shall in any one year be omitted from assessment, under the provisions of this act, it may at any time not later that five years thereafter be assessed retrospectively in the manner provided by Sections 4258 to 4267, Kentucky Statutes, except that, in addition to the penalties prescribed by those sections, a penalty of one hundred per cent of the amount of taxes and interest at six per cent per annum from the time the taxes should have been paid shall be recovered. Said additional penalty and interest shall be paid into the State Treasury.

Provided, however, that any of the personal property described in this section wilfully omitted from assessment under the provisions of this act, may be retrospectively assessed for State purposes only at any time within ten years, but in such proceedings for retrospective assessment the burden of proof shall be upon the Commonwealth.

Provided, further, that after September 1, 1917, no action shall be commenced nor proceeding taken on behalf of the State or any county, city, town or taxing district to assess for taxation for any period prior to September 1, 1917, any personal property described in this section required to be listed for taxation which had theretofore been omitted or which may be claimed to have been omitted, if such property has been so listed for taxation as of September 1, 1917; nor shall any pending action, prosecution, or proceeding be amended so as to include any such personal property listed as of said date.

Said amendment was agreed to.

Said Section 7 of House Bill No. 2, as amended by the substitute offered by Mr. Hutchcraft, was then agreed to.

Mr. Hutchcraft moved that the vote by which said Sec-

tion 7 of House Bill No. 2, as amended, was agreed to, be reconsidered, and that said motion lie on the table.

Said last named motion was agreed to.

The House then took up for consideration Section 11 of House Bill No. 2.

Mr. L. M. Smith offered the following amendment to Section 11 of House Bill No. 2, viz.:

Amend House Bill No. 2 by striking out all of Section 11.

Said amendment was disagreed to.

Mr. Crowe offered the following amendment to Section 11 of House Bill No. 2, viz.:

Amend Section 11 of House Bill No. 2 by striking out the word "three" in line 10, between the words "within" and "years," and inserting in lieu thereof the word "five."

Said amendment was agreed to.

Mr. Purnell offered the following amendment to Section 11 of House Bill No. 2, viz.:

Amend House Bill No. 2, Section 11, by striking out part beginning at line 6 and extending to line 18, also the section beginning at line 48 and ending with line 52, and in lieu thereof insert the following:

Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise, shall, except as otherwise provided, be listed in the name of the person who was or became the owner thereof on the day preceding the first day of September in each year, and the transfer or sale of any taxable property subsequently

thereto shall not authorize any person to omit the same from his list nor the assessor to fail to assess the same in the name of the person who would have been required to list it, although such listing be not made until after the sale or transfer of such property; but all such property shall be listed for taxation in the same manner as if no sale or transfer had been made. No person shall be required to list for taxation any shares of the capital stock of a company, the capital stock of which is taxed in the name of such company, or any mortgage, or the debt secured thereby, on real estate located and taxed within the State, but such mortgage, except it be a mortgage given to correct an error in a mortgage previously recorded, or to indemnify the guarantee as surety upon an unliquidated liability, shall be duly recorded in the manner provided by law and a special registration fee of one-half of one per centum on the amount secured by such mortgage in addition to the fee fixed by law for recording such instrument, shall be paid to the county clerk upon presentation of such mortgage for record; and no mortgage of real property subject to the registration fee imposed by the provisions of this act shall be recorded unless and until the fee for the registration thereof has first been paid in accordance with the provisions of this act. Provided, however, that mortgages covering property situated in two or more counties shall be registered in any such counties in which the same shall be first presented for record; and the clerk receiving the fee therefor shall apportion and pay the same to the respective clerks of the counties in which the property is located in the proportion to the assessed value of the property located in each county; and provided that upon mortgages covering property located within and partly without the State of Kentucky the registration fee, which shall be payable to the clerk of the county within this State to whom the same are first presented for record, shall be such proportion of one-half of one per cent of the amount secured thereby as the assessed value of the property within this State bears to the total assessed value

of all the mortgaged property ascertained from the certificate of the respective county auditors, or other officers having charge of the various tax duplicates upon which such property is entered.

Said amendment was disagreed to.

Said Section 11 of House Bill No. 2, as amended, was then agreed to.

Mr. Greene offered the following amendment to House Bill No. 2, designated as Section 11a, viz.:

That all railroads operating in Kentucky shall furnish to the State Tax Commission of Kentucky upon its request a true and correct copy of all printed or written report or reports to their stockholders of net income for the year ending June 30th of the year in which the assessment is made, also will furnish to said commission upon its request a true and corret copy of all of their printed or written reports of net income or earnings furnished to the Interstate Commerce Commission for the year ending June 30th of the year in which the assessment is made, and upon failure of any such railroad company operating in Kentucky to comply with the provisions of this act it shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than five hundred dollars and not more than ten thousand dollars, and any officer of such company knowingly making false statement or statements relative to said report or reports shall be subject, upon conviction, to the penalties provided under the felony laws of this State.

Said amendment was agreed to.

The House then took up for consideration Section 12 of House Bill No. 2.

Mr. Dowling offered the following amendment to Section 12 of House Bill No. 2, viz.:

Amend Section 12 of House Bill No. 2 as follows:

In Section 12, after "4094," in line one, insert "4092a, 4092b, 4092c, 4092d."

Said amendment was agreed to.

Mr. W. M. Duffy offered the following amendment to Section 12 of House Bill No. 2, viz.:

Amend House Bill 2, Section 12, by striking out the figures 4093 and 4094.

Said amendment was agreed to.

Mr. Bailey offered the following amendment to Section 12 of House Bill No. 2, viz.:

Amend House Bill No. 2 by striking out all of Section 12, and inserting in lieu thereof the following:

"Referendum. This act shall be submitted to the voters of this State for their ratification at the regular primary election on the first Saturday in August, 1917, between the hours of 6 o'clock a. m. and 4 o'clock p. m.

"At least sixty days prior to said primary election the Secretary of State shall cause this act to be published upon four separate dates in some newspaper of general circulation published in this State, and shall cause to be published at the same time and in the same manner the fact that the same will be submitted to the voters of the State for their ratification or rejection at said primary election. It shall be the duty of the Secretary of State to certify, not less than twenty

days prior to said primary election to the county clerk of each county the substance of this act, and it shall be the duty of the county clerks to have the same certified by the Secretary of State, indicated on the ballots and two spaces shall be left open upon the right of same, one for the votes favoring this act to be designated by the word 'yes' and one for the votes opposing this act, to be designated by the word 'no.' The elector shall designate his vote by a cross mark thus (X) placed opposite the word 'yes' or 'no.' The vote cast for and against the same shall be counted, canvassed and certified to the State Board of Election Commissioners in the same way and manner as votes upon constitutional amendments. The same officers who hold said primary election on said day shall hold the election herein called and provided for, without additional compensation. If a majority of the votes cast for and against this act at said election shall be in favor of it then this act shall become a law, otherwise this act shall have no effect.

"The expense of publication herein provided for shall be paid as other expense of publications which the Secretary of State is required to make in connection with elections.

"If any person not entitled to vote shall vote for or against this act at said election, he shall be punished therefor as other illegal voting."

The Speaker ruled said amendment out of order, and gave as his reason for so ruling that on three or four different occasions the identical question has been presented to this House, and on each occasion this House by an overwhelming vote has rejected it every time; and that this House on yesterday passed House Bill No. 38, which gives to the people the right of referendum of any tax measures that may be passed by this session of the Legislature.

From which ruling Mr. Bailey announced that he would

appeal and sent his appeal in writing to the clerk's desk, as follows:

H. F. S. Bailey, having offered an amendment to House Bill No. 2, referring same to the people for their ratification, and the Speaker having ruled that said amendment is out of order, now we, the undersigned members of the House of Representatives, hereby appeal to the House from the ruling of the Speaker on said matter.

(Signed) H. F. S. BAILEY,
Representative for Hopkins County.
(Signed JOHN T. ROACH,
Representative of Graves County.

Mr. Speaker Duffy thereupon designated Mr. H. J. Meyers to preside as Speaker pro tem. during the pendency of said appeal.

Mr. Speaker then vacated the chair.

Mr. Meyers presided as Speaker pro tem.

The Speaker stated the question: "Shall the decision of of the Chair be sustained?"

Said question was decided in the affirmative.

The yeas and nays being required on said question by Messrs. Bailey and McMurray, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	Henry A. Cannon	S. C. Dobbs
Chas. D. Bratcher	A. S. Cooper	Jas. R. Dorman
G. G. Brashear	S. B. Coleman	Thomas A. Dover
Frank J. Brown	James S. Cruse	W. E. Dowling
E. Bullock	Harry C. Cummins	William Duffy

Odie Duncan	Wm. J. Kuh	Lewis Ryans
J. R. Durham	W. T. Lasley	Joe Schneider
J. M. Elliston	Dr. J. E. Lilly	E. D. Smith
T. T. Gardner	Jacob Metzger	Claude B. Smith
Wm. Gearheart	Harry J. Meyers	John W. Snider
W. G. Gooch	G. B. Moores	Adam Spahn
C. H. Grimes	B. F. McAtee	Thomas Spurrier
J. S. Hall	E. B. McGlone	F. C. Trivette
W. C. G. Hobbs	S. M. O'Brien	D. B. Tyra
A. B. Holland	A. J. Oliver	John S. Webb
J. M. Howell	William A. Perry	Frank M. White
Chas. L. Hunter	Geo. L. Pickett	E. S. Wood
R.B.Hutchcraft,Jr.	J. D. Pumphrey	Louis E. Yewell
R. B. Jackson	D. S. Richardson	—56

Those who voted in the negative were—

H. F. S. Bailey	W. R. Lyon	John T. Roach
Frank C. Greene	Dr. C. W. Mathers	L. M. Smith
L. B. Hamilton	S. Montgomery	Ed. D. Stone
W. B. Harvey	John T. Murphy	R. C. Tartar
David J. Howard	W. J. McMurray	J. D. Wills
W. H. Jones	L. T. Neat	M. O. Wilson
H. Clay Kauffman	W. A. Price	
M. E. Lee	Richard Radcliffe	—22

And so the decision of the Chair was sustained.

Mr. Speaker Duffy resumed the chair.

Said Section 12 of House Bill No. 2 was then agreed to.

Ordered that said bill, as amended, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, as amended, and it was decided in the affirmative.

The yeas and nays being taken on the passage of said bill, as amended, in pursuance to a provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	W. G. Gooch	William A. Perry
G. G. Brashear	C. H. Grimes	Geo. L. Pickett
Frank J. Brown.	J. S. Hall	W. A. Price
E. Bullock	W. C. G. Hobbs	J. D. Pumphrey
Henry A. Cannon	A. B. Holland	D. S. Richardson
A. S. Cooper	J. M. Howell	Lewis Ryans
S. B. Coleman	Chas. L. Hunter	Joe Schneider
R. T. Crowe	R.B.Hutchcraft,Jr.	E. D. Smith
James S. Cruse	R. B. Jackson	Claude B. Smith
Harry C. Cummins	J. M. Johnson	John W. Snider
S. C. Dobbs	Wm. J. Kuh	Adam Spahn
Jas. R. Dorman	W. T. Lasley	Thomas Spurrier
Thomas A. Dover	Dr. J. E. Lilly	F. C. Trivette
W. E. Dowling	Jacob Metzger	D. B. Tyra
William Duffy	Harry J. Meyers	J. W. Wall
Odie Duncan	G. B. Moores	John S. Webb
J. R. Durham	B. F. McAtee	Frank M. White
J. M. Elliston	E. B. McGlone	Louis E. Yewell
T. T. Gardner	S. M. O'Brien	E. G. Young
Wm. Gearheart	A. J. Oliver	—59

Those who voted in the negative were—

H. F. S. Bailey	David J. Howard	Claude D. Minor
Chas. D. Bratcher	W. H. Jones	S. Montgomery
W. H. Brown	H. Clay Kauffman	John T. Murphy
Frank C. Greene	M. E. Lee	W. J. McMurray
L. B. Hamilton	W. R. Lyon	L. T. Neat
W. B. Harvey	Dr. C. W. Mathers	A. B. Pieratt

Harry P. Purnell	L. M. Smith	J. D. Wills	
Richard Radcliffe	Ed. D. Stone	M. O. Wilson	
John T. Roach	R. C. Tartar		—26

Mr. Perry offered the following amendment to the title of House Bill No. 2, viz.:

Amend the title of House Bill 2 by striking therefrom the following:

"And shares in building and loan associations."

Said amendment was agreed to.

The said title of House Bill No. 2, as amended, was then agreed to.

Mr. Gardner moved that the vote by which said bill and title, as amended, were passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Barrett moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 22, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following communication from President Woodrow Wilson was read to the House, viz.:

The White House.
Washington, March 7, 1917.

My Dear Mr. Berry:

Will you not convey to the members of the Kentucky House of Representatives a message of my warmest thanks for, and deep appreciation of, their congratulations and good wishes?

Cordially and sincerely yours,
WOODROW WILSON.

Hon. Eli Berry, Chief Clerk, House of Representatives,
Frankfort, Kentucky.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Duncan:

H. B. 46. An Act fixing time when taxes shall become due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

To the Committee on Revenue and Taxation.

By Mr. Hobbs, by request:

H. B. 47. An Act fixing a rate of ten cents on the one hundred dollars for State purposes on the first five thousand dollars of an invested fund owned by certain persons who depend upon the income from such invested funds for their support.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation the following bills were reported, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 35. An Act to amend and re-enact Sections 2992 and 2993, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

By same:

H. B. 36. An Act to amend and re-enact Section 2998, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

By same:

H. B. 37. An Act to amend and re-enact subsections 3, 4 and 5 of Section 2984a, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

By same:

H. B. 41. An Act relating to revenue and taxation, and to amend and re-enact Section 4154, Kentucky Statutes, Carroll's Edition, 1915, and repealing conflicting statutes.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

The House took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid in certain cases, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by depositors and banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every resident of this State having on the first day of September a deposit in any bank, trust company, or combined bank and trust company, organized under the laws of this State, or in any national bank in this State, shall within twenty (20) days thereafter, except as otherwise provided in this act, report in writing and under oath the amount thereof and the name and location of such bank to the Tax Commission on blanks to be prepared and furnished by said commission to such depositor upon application therefor.

§ 2. Every bank, trust company, combined bank and trust company or national bank, shall on demand of the Tax Commission furnish a statement under oath showing the names and addresses of its depositors, and the amount of each deposit on September first of any year.

§ 3. The aforesaid reports shall be kept on file by said Tax Commission and shall not be subject to the inspection of any person other than the members of the said Tax Commission and the employees in its office and the Attorney General. Any information contained in such reports shall not be disclosed by any person authorized to examine the same, except by the direction of a court of competent jurisdiction.

§ 4. Every person so having a deposit in a bank as aforesaid shall, except as otherwise provided in this act, pay

a tax to the State which is hereby assessed at the rate of one-tenth or one per cent annually upon the amount of such deposit so held by such bank on the first day of September, and no deduction therefrom shall be made on account of any indebtedness. Notice of the amount of said tax and the amount of the deposit on which said tax is based shall be mailed to each depositor liable to such tax, except as otherwise provided in this act, by the Tax Commission on the fifteenth day of October, but failure to receive such notice shall not excuse such depositor from the payment of the tax. Said commission shall also forthwith certify the amount of such tax assessed against each depositor and the amount of the deposit on which said tax is based to the Auditor. The taxes imposed by this section shall be paid to the Auditor and credited to the General Expenditure Fund on or before the first day of December next following the dates whereon the reports provided for in Section one (1) of this act are required to be made.

§ 5. No other tax shall be assessed on such deposits in banks or against the depositors on account thereof by the State or by any county, city, town or other taxing district.

§ 6. A depositor who wilfully fails to make the returns or to pay the taxes provided in this act shall forfeit three-fourths of one per cent of such deposit to the use of the State for each month's delay in filing such return or in paying such tax. Such tax and forfeitures may be recovered in an action on this statute commenced by any revenue agent in the county court of the county of the taxpayer's residence.

§ 7. If the Tax Commission or the court wherein such action is heard for the recovery of such tax or forfeitures becomes satisfied that such failure was not wilful on the part of the depositor, said Tax Commission or said court may, in its discretion, waive any part or all of such penalty.

§ 8. If a bank in this State so elects, it may pay to the State all taxes imposed by this act; and it shall be lawful for such bank to deduct such taxes so paid from the interest

or deposit then or thereafter held by it belonging to the person from whom such tax becomes due.

§ 9. If a bank makes the election provided in the preceding section, it shall file with the Tax Commission a stipulation setting forth such fact. If such stipulation is filed on or before the first day of September in any year, it shall take effect on said last named date and shall remain in full force and effect until it shall thereafter be revoked as hereinafter provided. No depositor in such bank shall be required to pay the tax or make the returns specified in Section one of this act while such stipulation shall remain in force. A bank filing such stipulation may thereafter revoke it by returning to the Tax Commission for cancellation the duplicate certificates issued by said commission to said bank under Section ten (10) of this act, the revocation to take effect on the first day of August next following the date upon which such certificates are returned for cancellation as aforesaid. When such certificates are cancelled as aforesaid, said bank shall not thereafter be liable to make the payments for any taxes accruing after said revocation takes effect.

§ 10. Upon such stipulation being filed, said commission shall issue in duplicate to the bank filing the same a certificate showing that it has filed the aforesaid stipulation.

§ 11. Every bank filing such stipulation shall thereupon become liable to the State to make returns and pay one-tenth of one per cent of the amount of all deposits held by such bank on the first day of September while such stipulation remains in force, which would otherwise be taxable in the name of the depositor.

§ 12. If such bank files a stipulation as provided in Section nine (9) of this act, it shall, on or before the fifteenth day of September, file with the Tax Commission a return, verified by the oath of its president or cashier, showing the amount of such deposits on the preceding first of September, and shall pay to the Auditor, on or before the first day of December in each year, one-tenth of one per cent of such amount. The

Auditor shall receive and collect the taxes assessed thereunder.

§ 13. Whenever in the opinion of said Tax Commission it shall be for the best interests of the State so to do, it may publish a notice in such newspaper or newspapers as it shall designate, setting forth that the bank or banks therein named have filed or failed to file a stipulation, or have elected to revoke one already filed; and may in like manner notify all depositors having deposits therein taxable under this act to file the proper returns as provided in Section one (1) of this act and pay the tax assessed against such depositors in case such bank or banks shall fail to file a stipulation or elect to revoke one already filed; or that such depositors are absolved from making such returns and paying such tax in case the bank shall file a stipulation or elect to continue one theretofore filed.

§ 14. All laws and parts of laws in conflict herewith are hereby repealed.

Mr. Minor offered the following amendment to House Bill No. 3, by way of substitute therefor, viz.:

An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Every resident of this State having, on the first day of September, a deposit in any bank, trust company, or combined bank and trust company, organized under the laws of this State, or in any national bank in this State, shall

pay a tax to the State which is hereby assessed at the rate of one-tenth of one (1%) per cent annually upon the amount of such deposit so held by such bank on the first day of September, and no deduction therefrom shall be made on account of any indebtedness. The taxes imposed by this section shall be paid by such bank, trust company and combined bank and trust company, or national bank, for and on behalf, and as the agent of the depositor therein to the Auditor and credited to the General Expense Fund on or before the first day of December next following the date whereon the report provided for in Section 3 is required to be made.

Sec. 2. No other tax shall be assessed on such deposits in bank or against the depositor thereof by the State, or any county, city, town or other district.

Sec. 3. Each bank, trust company, and combined bank and trust company and national bank doing business in this State shall file on or before the 21st day of September in each year with the Tax Commission a report setting forth the total amount of its deposits as of September first of each year, which would be taxable in the name of the depositor, but excluding therefrom such deposits as are not taxable against the depositor under the laws of this State, and shall, on or before the first day of December of each year, pay to the Auditor one-tenth of one per cent of the amount of such deposits and shall charge to and deduct from the deposit of each depositor, the amount of the tax so paid for and on his behalf and a lien as of September 1st of each year is hereby given to the banks and trust companies so paying the tax on the funds belonging to each depositor, respectively, on September 1st of each year and on which the tax shall be so paid by them.

Sec. 4. Each bank and trust company that wilfully fails to make the returns, or to pay the taxes for and on behalf of its depositors provided for and in this act, and to charge the amount of such tax to the accounts of the respective depositors liable therefor, shall forfeit an amount equal to three-

fourths of one per cent of such deposits to the use of the State for each month's delay in filing such returns, or in paying such tax, and charging the account of the depositor therewith. Such tax and forfeitures may be recovered in an action on this statute commenced by any revenue agent in the county court of the county in which such bank or trust company may be located, but if the Tax Commission, or the court wherein such action is heard for the recovery of such acts, or forfeitures, becomes satisfied that such failure was not wilful, said Tax Commission or said court may, in its discretion, waive any part or all of such penalty.

Sec. 5. All laws and parts of laws in conflict herewith are hereby repealed.

Mr. Bailey offered the following amendment to the substitute offered by Mr. Minor, viz.:

Amend the substitute to House Bill No. 3 by striking out the following in line 8:

"And credited to the General Expense Fund," and inserting in lieu thereof the following: "and the same shall be apportioned among the funds as other taxes."

The yeas and nays being required on said amendment by Messrs. W. M. Webb and Bailey, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	L. L. Embrey	J. M. Howell
C. H. Bays	Wm. Gearheart	J. M. Johnson
Chas. D. Bratcher	Frank C. Greene	W. H. Jones
G. G. Brashear	C. H. Grimes	H. Clay Kauffman
W. H. Brown	J. S. Hall	W. T. Lasley
Hiram Brown	L. B. Hamilton	W. R. Lyon
A. S. Cooper	W. B. Harvey	G. B. Moores
Harry C. Cummins	W. C. G. Hobbs	S. Montgomery
Jas. R. Dorman	David J. Howard	John T. Murphy

W. J. McMurray	Thomas Spurrier	W. M. Webb
A. B. Pieratt	Ed. D. Stone	Frank M. White
Harry P. Purnell	Bannie Tabor	J. D. Wills
Richard Radcliffe	R. C. Tartar	M. O. Wilson
John T. Roach	J. Wood Vance	E. G. Young
L. M. Smith	J. W. Wall	

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Those who voted in the negative were—

Frank J. Brown.	A. B. Holland	William A. Perry
Henry A. Cannon	Chas. L. Hunter	Gec. L. Pickett
S. B. Coleman	R.B.Hutchcraft,Jr.	W. A. Price
W. P. Cropper.	R. B. Jackson	J. D. Pumphrey
R. T. Crowe	Wm. J. Kuh	D. S. Richardson
James S. Cruse	M. E. Lee	Lewis Ryans
S. C. Dobbs	Dr. J. E. Lilly	Joe Schneider
Thomas A. Dover	Dr. C. W. Mathers	E. D. Smith
W. E. Dowling	Jacob Metzger	Claude B. Smith
William Duffy	Harry J. Meyers	John W. Snider
Odie Duncan	Claude D. Minor	Adam Spahn
J. R. Durham	B. F. McAtee	D. B. Tyra
J. M. Elliston	C. B. Nichols	John S. Webb
T. T. Gardner	S. M. O'Brien	Louis E. Yewell
W. G. Gooch	A. J. Oliver	H. C. Duffy

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And so said amendment was disagreed to.

Mr. W. M. Webb moved that the House reconsider the vote by which said amendment was disagreed to.

Said motion was ruled out of order, the gentleman making the motion having voted in the affirmative on the adoption of said amendment.

Mr. Meyers moved that the vote by which said amendment was disagreed to be reconsidered, and that said motion lie on the table.

Mr. McMurray moved for a division on said motion.

Mr. Speaker ruled said last named motion out of order, and gave as his reason for so ruling, that it had become the universal custom and fixed usage of this house and the National House of Representatives to put said motion as a whole, as made by Mr. Meyers, and, therefore, he would adhere to the fixed custom and usage.

The question then being taken on the motion made by Mr. Meyers, it was decided in the affirmative.

The yeas and nays being required on said motion by Messrs W. M. Webb and McMurray, were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown.	W. G. Gooch	A. J. Oliver
Henry A. Cannon	A. B. Holland	William A. Perry
S. B. Coleman	Chas. L. Hunter	Geo. L. Pickett
W. P. Cropper.	R.B.Hutchcraft,Jr.	W. A. Price
R. T. Crowe	R. B. Jackson	J. D. Pumphrey
James S. Cruse	Wm. J. Kuh	D. S. Richardson
S. C. Dobbs	M. E. Lee	Lewis Ryans
Jas. R. Dorman	Dr. J. E. Lilly	Joe Schneider
Thomas A. Dover	Dr. C. W. Mathers	E. D. Smith
W. E. Dowling	Jacob Metzger	Claude B. Smith
William Duffy	Harry J. Meyers	John W. Snider
Odie Duncan	Claude D. Minor	Adam Spahn
J. R. Durham	B. F. McAtee	D. B. Tyra
J. M. Elliston	C. B. Nichols	John S. Webb
T. T. Gardner	S. M. O'Brien	Louis E. Yewell

—45

Those who voted in the negative were—

H. F. S. Bailey	G. G. Brashear	E. Bullock
C. H. Bays	W. H. Brown	A. S. Cooper
Chas. D. Bratcher	Hiram Brown	Harry C. Cummins

L. L. Embrey	H. Clay Kauffman	Ed. D. Stone
Wm. Gearheart	W. R. Lyon	Bannie Tabor
Frank C. Greene	S. Montgomery	R. C. Tartar
C. H. Grimes	G. B. Moores	J. Wood Vance
J. S. Hall	John T. Murphy	J. W. Wall
L. B. Hamilton	W. J. McMurray	W. M. Webb
W. B. Harvey	A. B. Pieratt	Frank M. White
W. C. G. Hobbs	Harry P. Purnell	J. D. Wills
David J. Howard	Richard Radcliffe	M. O. Wilson
J. M. Howell	John T. Roach	E. G. Young
J. M. Johnson	L. M. Smith	
W. H. Jones	Thomas Spurrier	—43

And so said motion made by Mr. Meyers was agreed to.

Mr. Lee moved that this House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2 o'clock the House reconvened.

The House took up for consideration the unfinished business of the morning session, viz:

House Bill No. 3 and amendments thereto.

Mr. Gardner offered the following amendment to the substitute proposed by Mr. Minor, viz.:

Amend Section 1, line 1, by striking out the word "resident" and putting in lieu thereof the following words: "person, firm or corporation."

Said amendment was agreed to.

Mr. Tartar offered the following amendment to the substitute proposed by Mr. Minor, viz.:

Amend Section 3 of the substitute by adding:

"Provided that time deposits, bearing interest shall be classed as bonds and be taxed as such."

Said amendment was disagreed to.

Mr. Hobbs offered the following amendment to the substitute proposed by Mr. Minor, viz.:

Amend substitute to House Bill No. 3 by striking from line seven thereof the words: "Depositor therein," and insert in lieu thereof the words: "Commonwealth of Kentucky," so that same will read when amended: "as the agent of the Commonwealth of Kentucky."

Said amendment was disagreed to.

Mr. Price offered the following amendment to the substitute proposed by Mr. Minor, viz.:

Amend the substitute to House Bill No. 3 by adding at the end of Section 3 the following:

Any claim for taxes against the depositor shall be charged to, or otherwise asserted against him by the bank paying the taxes and shall be so charged or asserted within six months after payment of the taxes to the Auditor, and all claims, demands or lien therefor shall be thereafter barred.

Said amendment was agreed to.

Mr. Dorman offered the following amendment to the substitute proposed by Mr. Minor, viz.:

Amend substitute to House Bill No. 3 by striking out the word "shall" in line 7, Section 3, and inserting the word "may," and strike out in lines 2 and 3 of Section 4, begin-

ning at "and" after act and ending with "therefor," and in line 5 strike out beginning with "and" after the word "tax" and ending with the word "therewith."

The yeas and nays being required on said amendment by Messrs. Hamilton and Gardner, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey
C. H. Bays
Chas. D. Bratcher
G. G. Brashear
Frank J. Brown.
W. H. Brown
Hiram Brown
E. Bullock
Henry A. Cannon
S. B. Coleman
W. P. Cropper.
Harry C. Cummins
S. C. Dobbs
Jas. R. Dorman
L. L. Embrey
T. T. Gardner
Wm. Gearheart
Frank C. Greene
C. H. Grimes
L. B. Hamilton
W. B. Harvey
A. B. Holland
R. B. Jackson
J. M. Johnson
W. H. Jones
W. T. Lasley
M. E. Lee
Jacob Metzger
S. Montgomery
G. B. Moores
W. J. McMurray
A. J. Oliver
W. A. Price
J. D. Pumphrey
Richard Radcliffe
D. S. Richardson
John T. Roach
L. M. Smith
E. D. Smith
John W. Snider
Thomas Spurrier
Ed. D. Stone
Bannie Tabor
R. C. Tartar
F. C. Trivette
D. B. Tyra
J. W. Wall
W. M. Webb
Frank M. White
J. D. Wills
E. S. Wood
E. G. Young

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Those who voted in the negative were—

A. S. Cooper
James S. Cruse
Thomas A. Dover
W. E. Dowling
William Duffy
Odie Duncan
J. R. Durham
J. M. Elliston
W. G. Gooch
J. S. Hall
W. C. G. Hobbs
David J. Howard
J. M. Howell
Chas. L. Hunter
R.B.Hutchcraft,Jr.
H. Clay Kauffman
Wm. J. Kuh
Dr. J. E. Lilly
W. R. Lyon
Dr. C. W. Mathers
Claude D. Minor
John T. Murphy
B. F. McAtee
C. B. Nichols
S. M. O'Brien
William A. Perry
Geo. L. Pickett

A. B. Pieratt	Claude B. Smith	Louis E. Yewell
Lewis Ryans	Adam Spahn	
Joe Schneider	John S. Webb	—34

And so said amendment was agreed to.

Mr. Dorman moved that the vote by which said amendment was agreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Oliver moved that the session of today be extended until the matter under consideration be disposed of.

Said motion was agreed to.

Said substitute amendment, as amended, was then agreed to.

Ordered that said bill, as amended by said substitute, as amended, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, as amended, and it was decided in the affirmative.

The yeas and nays being taken thereon in pusuance to a provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	Frank J. Brown.	E. Bullock
G. G. Brashear	Hiram Brown	Henry A. Cannon

S. B. Coleman	R. B. Jackson	J. D. Pumphrey
W. P. Cropper.	J. M. Johnson	D. S. Richardson
James S. Cruse	H. Clay Kauffman	Lewis Ryans
Harry C. Cummins	Wm. J. Kuh	Joe Schneider
S. C. Dobbs	W. T. Lasley	E. D. Smith
Jas. R. Dorman	M. E. Lee	Claude B. Smith
Thomas A. Dover	Dr. J. E. Lilly	John W. Snider
W. E. Dowling	Dr. C. W. Mathers	Adam Spahn
William Duffy	Jacob Metzger	Thomas Spurrier
Odie Duncan	Harry J. Meyers	Ed. D. Stone
J. R. Durham	Claude D. Minor	Bannie Tabor
J. M. Elliston	G. B. Moores	F. C. Trivette
T. T. Gardner	B. F. McAtee	D. B. Tyra
Wm. Gearheart	W. J. McMurray	J. W. Wall
W. G. Gooch	C. B. Nichols	John S. Webb
W. C. G. Hobbs	S. M. O'Brien	W. M. Webb
A. B. Holland	A. J. Oliver	Frank M. White
J. M. Howell	William A. Perry	Louis E. Yewell
Chas. L. Hunter	Geo. L. Pickett	E. G. Young
R.B.Hutchcraft,Jr.	W. A. Price	

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Those who voted in the negative were—

Chas. D. Bratcher	W. B. Harvey	Richard Radcliffe
W. H. Brown	David J. Howard	John T. Roach
A. S. Cooper	W. H. Jones	L. M. Smith
L. L. Embrey	W. R. Lyon	R. C. Tartar
Frank C. Greene	S. Montgomery	J. Wood Vance
C. H. Grimes	John T. Murphy	J. D. Wills
J. S. Hall	A. B. Pieratt	M. O. Wilson
L. B. Hamilton	Harry P. Purnell	E. S. Wood

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Resolved, That the title thereof be as follows, viz.:

"An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting said deposits from local taxation, pro-

viding for certain reports by banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes."

Mr. W. M. Duffy moved that the vote by which House Bill No. 3, as amended by way of substitute, as amended, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

And then the House adjourned.

FRIDAY, MARCH 23, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and the same was approved.

Mr. Pumphrey moved that this House adjourn until Monday next at 1 o'clock p. m.

As an amendment to said motion Mr. Lyon moved that when this House adjourn today it be to meet tomorrow morning at 9:30 o'clock.

As an amendment to the amendment proposed by Mr. Lyon Mr. McGlone moved that this House adjourn to meet on Monday next at 1:10 p. m.

The yeas and nays being required on said amendment to the amendment by Messrs. Stone and Lyon, were as follows, viz.:

Those who voted in the affirmative were—

Chas. D. Bratcher	W. B. Harvey	A. J. Oliver
Frank J. Brown.	A. B. Holland	William A. Perry
E. Bullock	David J. Howard	Geo. L. Pickett
Henry A. Cannon	Chas. L. Hunter	W. A. Price
S. C. Dobbs	R.B.Hutchcraft,Jr.	J. D. Pumphrey
Thomas A. Dover	J. M. Johnson	Lewis Ryans
W. E. Dowling	Wm. J. Kuh	Claude B. Smith
William Duffy	Dr. J. E. Lilly	Thomas Spurrier
J. R. Durham	Jacob Metzger	R. C. Tartar
J. M. Elliston	Harry J. Meyers	F. C. Trivette
T. T. Gardner	B. F. McAtee	John S. Webb
W. G. Gooch	E. B. McGlone	W. M. Webb
Frank C. Greene	W. J. McMurray	J. D. Wills
C. H. Grimes	C. B. Nichols	Louis E. Yewell
J. S. Hall	S. M. O'Brien	—44

Those who voted in the negative were—

H. F. S. Bailey	W. R. Lyon	Bannie Tabor
C. H. Bays	Dr. C. W. Mathers	J. H. Thompson
W. H. Brown	L. T. Neat	J. Wood Vance
Hiram Brown	A. B. Pieratt	J. W. Wall
A. S. Cooper	Harry P. Purnell	Frank M. White
Harry C. Cummins	John T. Roach	M. O. Wilson
W. C. G. Hobbs	L. M. Smith	E. S. Wood
W. H. Jones	Ed. D. Stone	E. G. Young
		—24

And so said amendment proposed by Mr. McGlone was agreed to.

Mr. Pumphrey's motion to adjourn, as amended by Mr. McGlone was then agreed to.

And then the House adjourned to meet on Monday next at 1:10 p. m.

MONDAY, MARCH 26, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Presbyterian Church, of Frankfort, Kentucky.

The reading of the Journal of last Friday's proceedings was dispensed with, and same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Hobbs:

H. B. 48. An Act to prescribe and provide a license tax upon all persons, firms or corporations standing a stud-horse, jack or bull in this Commonwealth, and fixing the amount of said license, fixing the date of the expiration of the license provided for, and providing the manner for the registering and recording of the breed, name, age, color, sire and dam of the animal to be licensed, and fixing a fee for such registration, and fixing penalties for failure to procure licenses.

To the Committee on Revenue and Taxation.

Upon a call of the Committee on Revenue and Taxation no bills were reported.

The House took up for consideration from the calendar bills of the following titles, viz.:

H. B. 35. An Act to amend and re-enact Sections 2992 and 2993, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

H. B. 36. An Act to amend and re-enact Section 2998,

Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

H. B. 37. An Act to amend and re-enact subsections 3, 4 and 5 of Sections 2984a, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

H. B. 41. An Act relating to revenue and taxation and to amend and re-enact Section 4154, Kentucky Statutes, Carroll's Edition, 1915, and repealing conflicting statutes.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, they were read the second time by their titles, and ordered to be placed in the orders of the day.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 10. An Act to provide revenue and taxation for the improvement and construction of the public roads and bridges of the county.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The fiscal court of any county in the State may submit to the voters at a special or regular election the question of voting a property tax of 20 cents on the hundred dollars, under Section 157a of the Constitution, for the improvement or construction of the public roads and bridges of the county, either or both, as the fiscal court may direct. The order of the fiscal court calling the election shall specify the amount of the tax to be levied each year and the number of years for

which the tax may be imposed, not exceeding ten, and shall also provide that no amount of money in excess of the amount that can be raised by the levy in any one year shall be expended in that year. It may also borrow money in any year in advance of the collection of the tax for that year not exceeding 80 per cent of the estimated tax and issue bonds therefor, the amount of tax to be estimated, according to the assessment and collection of the preceeding year, but any money so borrowed shall be paid out of the money raised from the tax in the year in which the money is borrowed. So that all indebtedness created in any one year shall be paid out of the fund raised in that year.

§ 2. The fiscal court shall also in the order calling the election, specify the amount of ad valorem tax to be levied each year, which shall be 20 cents on the one hundred dollars of assessed property.

§ 3. The question to be submitted to the people shall be: "Are you for or against a property tax of 20 cents on each one hundred dollars' worth of property in the county, to be levied each year for ten years, for the purpose of improving or constructing, or both, the roads and bridges of the county?" And if a majority of the voters voting upon this proposition are in favor of it, then the fiscal court shall, as soon as the result has been ascertained and certified, and in the January succeeding the election, make provision for the road and bridge work contemplated.

§ 4. The sheriff shall collect the taxes at the same time and in the same manner and by the same process that he collects other taxes and shall pay the same over as the fiscal court may direct, and shall be liable on his official bond for the faithful performance of his duties hereunder.

§ 5. The fiscal court shall direct, and it shall be the duty of the sheriff to advertise the time and purpose of the election and the amount of tax to be levied each year in the paper published in the county having the largest circulation for thirty days before the election; and if there be no paper

published, then by printed advertisement posted up at the courthouse door and at three other public places in each precinct for thirty days before the election.

Mr. Radcliffe offered an amendment to said bill by way of substitute therefor.

Mr. Radcliffe moved that said substitute be printed.

Said motion was agreed to.

Mr. Radcliffe moved that the further consideration of House Bill No. 10 be postponed until tomorrow morning at 10:30 o'clock.

Said motion was agreed to.

Mr. Radcliffe moved that this House do now adjourn.

The yeas and nays being requiired on said motion by Messrs. Mathers and Radcliffe, were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown.	W. C. G. Hobbs	S. M. O'Brien
E. Bullock	A. B. Holland	William A. Perry
Henry A. Cannon	Chas. L. Hunter	Geo. L. Pickett
Glover H. Cary	R.B.Hutchcraft,Jr.	W. A. Price
S. C. Dobbs	R. B. Jackson	J. D. Pumphrey
Thomas A. Dover	T. R. Jones	Richard Radcliffe
W. E. Dowling	W. T. Lasley	Claude B. Smith
William Duffy	Dr. J. E. Lilly	John W. Snider
J. R. Durham	Harry J. Meyers	Thomas Spurrier
L. L. Embrey	Claude D. Minor	Bannie Tabor
T. T. Gardner	S. Montgomery	John S. Webb
Frank C. Greene	B. F. McAtee	W. M. Webb
W. B. Harvey	E. B. McGlone	Louis E. Yewell

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Those who voted in the negative were—

H. F. S. Bailey	W. H. Jones	L. M. Smith
Chas. D. Bratcher	W. R. Lyon	E. D. Smith
Hiram Brown	Dr. C. W. Mathers	Ed. D. Stone
A. S. Cooper	W. J. McMurray	J. Wood Vance
S. B. Coleman	L. T. Neat	J. W. Wall
Harry C. Cummins	C. B. Nichols	Frank M. White
Jas. R. Dorman	A. B. Pieratt	J. D. Wills
Odie Duncan	Harry P. Purnell	E. S. Wood
L. B. Hamilton	John T. Roach	E. G. Young
J. M. Johnson	Joe Schneider	—29

And so said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 27, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Presbyterian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Berry, of the Committee on Revenue and Taxation:

H. B. 7. An Act relating to revenue and taxation, and providing a license on distilled spirits known as double stamp spirits, and providing penalties for violations of its provisions.

By same:

H. B. 8. An Act to amend Section 4114a of Chapter 108, Kentucky Statutes, relating to revenue and taxation.

By same:

H. B. 9. An Act relating to revenue and taxation and providing a license tax on the manufacture of malt liquors, and providing a penalty for the violation of its provisions.

By same:

H. B. 42. An Act to repeal and re-enact Section 4258, Kentucky Statutes, Edition 1915, relating to revenue agents and their supervision.

By same:

H. B. 46. An Act fixing time when taxes shall become due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

The aforesaid bills were reported without expression of opinion.

The Speaker stated: "The question is, shall said bills be given their first reading?"

Said question was decided in the affirmative.

Said bills were severally read the first time at length and ordered to be placed in the calendar.

Mr. Hobbs moved that the orders of the day be postponed until the special order is disposed of.

Said motion was agreed to.

The House then took up for consideration the special order of the day, viz.:

H. B. 10. An Act to provide revenue and taxation for the improvement and construction of the public roads and bridges of the county.

(For said bill see yesterday's Journal.)

Mr. Radcliffe offered the following amendment to House Bill No. 10, by way of substitute therefor.

Said substitute reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The fiscal court of any county in the State may submit to the voters at a special election to be held for that purpose, the question of voting a property tax of any sum not exceeding 20 cents on the hundred dollars, under Section 157a of the Constitution, for the improvement or construction of the public roads and bridges of the county, either or both, as the fiscal court may direct. The order of the fiscal court calling the election shall specify the amount of the tax to be levied each year and the number of years for which the tax may be imposed, not exceeding ten years, and shall also provide that no amount of money in excess of the amount that can be raised by the levy in any one year shall be expended in that year. It may also borrow money in any year in advance of the collection of the tax for that year, not exceeding 80 per cent of the estimated tax, and issue bonds therefor, the amount of the tax to be estimated, according to the assessment and collection of the preceding year, but any money so borrowed shall be paid out of the money raised from the tax in the year in which the money is borrowed. So that all indebtedness created in any one year shall be paid out of the fund raised in that year.

§ 2. The fiscal court shall also in the order calling the election specify the amount of ad valorem tax to be levied each year, which shall be any sum not exceeding 20 cents on the one hundred dollars of assessed property.

§ 3. The question to be submitted to the people shall be: "Are you for a property tax of ..... cents on each one hundred dollars' worth of property in the county, to be levied each year for ..... years, for the purpose of improving or constructing, either or both, the roads and bridges of the county?" The rate of taxation, and the number of years for which the tax is to be levied to be inserted in respective blank spaces, and two small squares to be placed opposite the question and on the right of same, one for votes for and one for votes against the measure, designated respectivly by the words: "Yes," and "No." And if a majority of the voters voting upon this proposition are in favor of it, then the fiscal court shall, as soon as the result has been ascertained and certified, make provision for the road and bridge work contemplated.

§ 4. The sheriff shall collect the taxes at the same time and in the same manner and by the same processes that he collects other taxes and shall pay over the same as the fiscal court may direct, and shall be liable on his official bond for the faithful performance of his duties hereunder. For the collection of the tax levied hereunder the sheriff shall be entitled to a commission of one per cent of the amount so collected.

§ 5. The fiscal court shall direct, and it shall be the duty of the sheriff to advertise the time and purpose of the election and the amount of tax to be levied each year in the paper published in the county having the largest circulation for thirty days before the election; and if there be no paper published, then by printed advertisement posted up at the courthouse door and at three other public places in each precinct for thirty days before the election.

§ 6. The election above provided for shall be held by the same officers who hold the regular election, and the election shall be held and the returns thereof made in the same manner as is provided by law for the regular election.

§ 7. As there is no adequate system or law by which counties may levy the tax herein provided, and the counties of the State being in need of some immediate aid in this respect, an emergency is hereby declared to exist, and this bill shall become effective upon its passage and approval.

Mr. Harvey offered the following amendment to said substitute, viz.:

Amend Section two of the substitute by adding the following words at the end of said section:

"And the tax voted under this act shall apply to all classes of property within the county."

The yeas and nays being required on said amendment by Messrs. Harvey and Stone, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	David J. Howard	L. M. Smith
C. H. Bays	J. M. Johnson	Ed. D. Stone
Chas. D. Bratcher	W. H. Jones	R. C. Tartar
Henry A. Cannon	H. Clay Kauffman	J. H. Thompson
A. S. Cooper	W. R. Lyon	J. Wood Vance
Harry C. Cummins	Claude D. Minor	J. W. Wall
L. L. Embrey	S. Montgomery	W. M. Webb
Frank C. Greene	W. J. McMurray	Frank M. White
C. H. Grimes	L. T. Neat	J. D. Wills
J. S. Hall	A. B. Pieratt	M. O. Wilson
L. B. Hamilton	Harry P. Purnell	
W. B. Harvey	John T. Roach	—34

Those voted in the negative were—

G. G. Brashear	W. G. Gooch	S. M. O'Brien
Frank J. Brown.	W. C. G. Hobbs	William A. Perry
E. Bullock	A. B. Holland	Geo. L. Pickett
Glover H. Cary	Chas. L. Hunter	W. A. Price
S. B. Coleman	R.B.Hutchcraft,Jr.	J. D. Pumphrey
R. T. Crowe	R. B. Jackson	Richard Radcliffe
James S. Cruse	T. R. Jones	Joe Schneider
S. C. Dobbs	Wm. J. Kuh	Claude B. Smith
Jas. R. Dorman	W. T. Lasley	Adam Spahn
Thomas A. Dover	Dr. J. E. Lilly	Thomas Spurrier
W. E. Dowling	Dr. C. W. Mathers	D. B. Tyra
William Duffy	Harry J. Meyers	John S. Webb
Odie Duncan	B. F. McAtee	Louis E. Yewell
J. M. Elliston	E. B. McGlone	E. G. Young
T. T. Gardner	C. B. Nichols	—44

And so said amendment was disagreed to.

Mr. Meyers moved that the vote by which said amendment was disagreed to be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Dorman moved the previous question.

The Speaker stated: "Shall the main question be now put?"

Said question was decided in the affirmative.

Said amendment to House Bill No. 10, by way of substitute therefor, was then agreed to.

Ordered that said bill, as amended by said substitute, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, as amended by way of substitute therefor, and it was decided in the affirmative.

The yeas and nays being taken thereon in pursuance to a provision of th Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. C. G. Hobbs	William A. Perry
G. G. Brashear	A. B. Holland	Geo. L. Pickett
Frank J. Brown.	David J. Howard	W. A. Price
Hiram Brown	Chas. L. Hunter	J. D. Pumphrey
Glover H. Cary	R.B.Hutchcraft,Jr.	Harry P. Purnell
S. B. Coleman	R. B. Jackson	Richard Radcliffe
R. T. Crowe	J. M. Johnson	John T. Roach
Harry C. Cummins	T. R. Jones	Joe Schneider
S. C. Dobbs	W. H. Jones	Adam Spahn
Jas. R. Dorman	Wm. J. Kuh	Thomas Spurrier
Thomas A. Dover	W. T. Lasley	Ed. D. Stone
W. E. Dowling	Dr. J. E. Lilly	R. C. Tartar
William Duffy	Dr. C. W. Mathers	D. B. Tyra
Odie Duncan	Harry J. Meyers	J. W. Wall
J. R. Durham	Claude D. Minor	John S. Webb
J. M. Elliston	S. Montgomery	W. M. Webb
L. L. Embrey	B. F. McAtee	Frank M. White
T. T. Gardner	E. B. McGlone	M. O. Wilson
W. G. Gooch	W. J. McMurray	E. S. Wood
J. S. Hall	C. B. Nichols	
L. B. Hamilton	S. M. O'Brien	—61

Those voted in the negative were—

E. Bullock	C. H. Grimes	H. Clay Kauffman
A. S. Cooper	W. B. Harvey	W. R. Lyon

L. T. Neat	Claude B. Smith	Louis E. Yewell
A. B. Pieratt	J. Wood Vance	E. G. Young
L. M. Smith	J. D. Wills	—14

Resolved, That the title of said bill be as aforesaid.

Mr. Radcliffe moved that the vote by which said bill, as amended by way of substitute therefor, was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 11. An Act to provide for the assessment of property omitted from taxation and for the collection of taxes thereon, and to designate the officers by which said assessment of property and collection of taxes shall be made, and compensation to be paid therefor.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. It shall be the duty of the sheriff of each county to cause to be listed for taxation all property omitted by the assessor, Board of Supervisors, Board of Valuation, Assessment, or Railroad Commission, for any year or years. The sheriff proposing to have the property assessed shall file in the clerk's office in the county in which the property may be liable for assessment a statement containing a description and value of the property proposed to be assessed, and the value of the corporate franchise, if any, and the name and place of residence of the owner, his agent or attorney, or person in possession of the property, and the year or years for which the property is proposed to be assessed. The

clerk of the court shall thereupon issue a summons against the owner to show cause before the next regular term of the county court, which does not commence within five days after service of such summons, why such property or corporate franchise, if any, shall not be assessed at the value named in the statement filed, but no judgment by default or otherwise shall be rendered against such alleged owner unless the statement filed shall contain such a description of the property sought to be assessed as will enable the court to identify it. The summons shall be executed by the sheriff of the county by delivering a copy thereof to the owner, if in the county; if not, then to his agent, attorney, or person in possession of the property. At the next regular term of the county court after the summons has been served five days, if it shall appear to the court that the property is liable for taxation and has not been assessed, the court shall enter an order fixing the value thereof at a fair cash value, estimated as required by law; if not liable for taxation, he shall make an order to that effect, and the sheriff instituting said proceeding shall be liable on his official bond to the defendant for all costs incurred by him in defending said proceeding, and this shall apply to all courts to which said proceedings are taken. The judgment of the court shall have the same force and effect as the judgment of the court in civil cases. Either party may appeal from a decision of the county court to the circuit court and then to the Court of Appeals, as in other civil cases, except that no appeal bond shall be required where the appeal is by the sheriff. If the court shall decide that the property is liable to assessment, and has not been assessed, the clerk of the county court shall enter a judgment on a book kept for that purpose assessing said property and fixing the value thereof, and he shall certify the assessment of said property and its value, together with such other facts as may hereafter be required to appear in said judgment by Section four of this article, to the Auditor of Public Accounts, and likewise to the sheriff of the county, together

with the amount of penalty and cost of assessment, in order that the taxes due the Commonwealth and the county may be collected, with the penalty and costs. All persons owning property which may be assessed as herein provided shall, in addition to the taxes, pay the costs of the proceedings and a penalty of twenty per centum on the amount of the State and county taxes due, except where such property shall have been duly listed by the owner thereof. The taxes, costs and penalties shall be collected and accounted for as other taxes and penalties are required to be collected and by the same officers. As compensation for his services in causing such property to be assessed, the sheriff shall be entitled to a penalty of twenty per cent upon both State and county taxes, to be obtained by him at the time the taxes are collected, and may employ counsel to institute and prosecute said actions to require the assessment of omitted property. The county clerk shall enter all such assessments in a book to be kept for that purpose, showing date of assessment, name of person against whom the assessment is made, location of property assessed and the value thereof; and the officer collecting the taxes shall when the same is paid, notify the clerk of its payment, which payment shall be noted by the clerk opposite the entry of such assessment.

§ 2. That whenever it shall appear to any court where such an action as set out in this act is pending, either upon original jurisdiction or appeal, that no steps other than docketing the case or remanding the case or passing the case have been taken by the Commonwealth for the prosecution of said action for a period of two terms of such court when it is a court having a term, or a period of ninety judicial days where it is a court of continuous session, it shall be the duty of the judge on motion of defendant in such case, to cause such case to be dismissed without prejudice to the Commonwealth, and in which event the defendant shall recover his costs in said case expended, from the sheriff. Provided, however, if it shall be made to appear to the judge that such delay is at

the instance of or caused by defendant, or by an agreement, then the time shall be computed only from the time the defendant ceased to obstruct the litigation or from the time when said agreement expired; and further provided that in any case in which a question of law shall be involved which is embraced in one or more other cases, which question of law has not been determined by the Court of Appeals, and when one of the other cases is being prosecuted for the purpose of obtaining a final decision on the question of law involved, the court, or judge thereof in vacation, upon such facts being made to appear to him, may enter an order extending the time for the prosecution of said action until the final decision of the other case or to the time agreed upon by the parties.

§ 3. The statement or petition filed by the sheriff or his attorney for assessment of omitted property, shall state specifically the items of property omitted, designating them by name and character and giving the amount or value thereof.

§ 4. This act shall not relieve the county attorney of his duty of acting as attorney in such cases or deprive him of compensation allowed him by law. It shall be the duty of the county clerk, upon the filing of statement by the sheriff for the assessment of omitted property, to enter the name of the county attorney for said county as attorney on behalf of the State and county, and it shall be the duty of said county attorney to appear and prosecute said proceedings in all the courts to which the same may be taken for trial. No compromise judgment, agreement for assessment, or agreement as to the valuation of any omitted property, entered into between any sheriff with the owner of such property, shall be entered or made in the county court except upon the written recommendation of the county attorney filed of record in said proceedings. If there be a judgment assessing said property for taxation, said judgment in each case shall recite whether or not the county attorney was present and assisted in the

trial of said proceeding, and when he is so present and assists in said proceedings he shall be allowed as compensation for his services fifteen per cent of the amount of said State and county taxes, to be paid to him by the county and State within thirty days after the collection of said taxes.

§ 5. The clerk of the county court shall be entitled to tax the same fees as are taxed in suits in other courts, the same to be taxed as costs, including the judgment, and to be recovered in the same manner as the judgment is recovered.

§ 6. Section 4258 (1), Section 4259 (2), Section 4260 (4, 5, 6, 7), Section 4260a (5), Section 4260b (6), Section 4260c (7), Section 4261 (8), Section 4262 (9), Sections 4263-4 (10), Sections 4265-6 (11), Section 4267 (12), the same being Chapter XVII under the title "Revenue and Taxation," are each and all repealed.

(1) Mr. Greene offered an amendment to House Bill No. 11.

(2) Mr. Greene offered an amendment to House Bill No. 11.

(3) Mr. Greene offered an amendment to House Bill No. 11.

(4) Mr. Greene offered an amendment to House Bill No. 11.

(5) Mr. Bailey offered an amendment to House Bill No. 11.

(6) Mr. Bailey offered an amendment to House Bill No. 11.

(7) Mr. Bailey offered an amendment to House Bill No. 11.

Mr. Meyers moved that said House Bill No. 11, together with the seven amendments offered thereto, be recommitted to the Committee on Revenue and Taxation, with leave to report at any time.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 13. An Act to amend and re-enact Section 3678, Kentucky Statutes, Carroll's Edition, 1915, relating to the powers and duties of the Board of Equalization of cities of the sixth class.

Mr. Frank J. Brown moved that said bill be recommitted to the Committee on Revenue and Taxation, with leave to report at any time.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 15. An Act exempting live stock and farm machinery from State taxes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That all kinds of live stock now taxed by this State and all farm implements and machinery used on the farms in the State be exempt from State taxes.

§ 2. All laws and parts of laws in conflict with this act are repealed.

Mr. Mathers offered the following amendment to said House Bill No. 15, by way of substitute therefor, viz.:

Live stock and farm implements shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. That all live stock in this State, and all farm implements and machinery owned and operated on the farms, shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Sec. 2. All laws in conflict with the above are hereby repealed.

Mr. Cropper moved that this House adjourn until 2 o'clock p. m.

As an amendment to said motion Mr. Pumphrey moved that this House do now adjourn until tomorrow morning at 10 o'clock.

The yeas and nays being required on said last named motion by Messrs. Stone and Greene, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	J. S. Hall	William A. Perry
Chas. D. Bratcher	W. B. Harvey	Geo. L. Pickett
G. G. Brashear	Chas. L. Hunter	W. A. Price
Frank J. Brown.	R.B.Hutchcraft,Jr.	J. D. Pumphrey
E. Bullock	R. B. Jackson	Harry P. Purnell
Glover H. Cary	Wm. J. Kuh	Richard Radcliffe
S. B. Coleman	W. T. Lasley	Claude B. Smith
S. C. Dobbs	Dr. J. E. Lilly	Adam Spahn
Thomas A. Dover	Harry J. Meyers	Thomas Spurrier
W. E. Dowling	Claude D. Minor	R. C. Tartar
William Duffy	S. Montgomery	J. H. Thompson
T. T. Gardner	B. F. McAtee	D. B. Tyra
Frank C. Greene	E. B. McGlone	W. M. Webb
C. H. Grimes	S. M. O'Brien	—41

Those who voted in the negative were—

H. F. S. Bailey	W. C. G. Hobbs	Joe Schneider
Hiram Brown	David J. Howard	L. M. Smith
Henry A. Cannon	J. M. Howell	Ed. D. Stone
A. S. Cooper	J. M. Johnson	J. Wood Vance
R. T. Crowe	T. R. Jones	J. W. Wall
Harry C. Cummins	W. H. Jones	John S. Webb
Jas. R. Dorman	H. Clay Kauffman	Frank M. White
J. R. Durham	W. R. Lyon	J. D. Wills
J. M. Elliston	Dr. C. W. Mathers	M. O. Wilson
L. L. Embrey	W. J. McMurray	E. S. Wood
W. G. Gooch	L. T. Neat	E. G. Young
L. B. Hamilton	A. B. Pieratt	
C. B. Nichols	John T. Roach	—37

And so said amendment was agreed to.

Said motion made by Mr. Cooper, as amended by Mr. Pumphrey, was then agreed to.

And then the House adjourned to meet tomorrow at 10 o'clock a. m.

WEDNESDAY, MARCH 28, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Presbyterian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. McGlone:

H. B. 49. An Act imposing a license or franshise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the act.

To the Committee on Revenue and Taxation.

The House took up for consideration from the calendar bills of the following titles, viz.:

H. B. 7. An Act relating to revenue and taxation, and providing a license on distilled spirits known as double stamp spirits, and providing penalties for the violations of its provisions.

H. B. 8. An Act to amend Section 4114a, of Chapter 108, of Kentucky Stautes, relating to revenue and taxation.

H. B. 9. An Act relating to revenue and taxation and providing a license tax on the manufacture of malt liquors, and providing a penalty for the violations of its provisions.

H. B. 42. An Act to repeal and re-enact Section 4258, Kentucky Statutes, Edition 1915, relating to revenue agents and their supervision.

H. B. 46. An Act fixing time when taxes shall become due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

The provisions of the Constitution as to the second reading of said bills at length being dispensed with, they were read the second time by their titles, and ordered to be placed in the orders of the day.

The House then took up for consideration the unfinished business of yesterday, viz.:

H. B. 15. An Act exempting live stock and farm machinery from State taxes.

(For said bill see the Journal of yesterday.)

Mr. Mathers offered the following amendment to said House Bill No. 15, by way of substitute therefor, viz.:

Live stock and farm implements shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. That all live stock in this State, and all farm implements and machinery owned and operated on the farm, shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Sec. 2. All laws in conflict with the above are hereby repealed.

Mr. Gardner offered the following amendment to the substitute, viz.:

Amend substitute, Section one, in line 3, by striking out the word "one," after the word "than," and insert in lieu thereof the word "ten."

The yeas and nays being required on said amendment to the substitute by Messrs. Gardner and Holland, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays G. G. Brashear Glover H. Cary

W. P. Cropper.	H. Clay Kauffman	Geo. L. Pickett
R. T. Crowe	Wm. J. Kuh	W. A. Price
W. E. Dowling	Dr. J. E. Lilly	D. B. Tyra
J. M. Elliston	Harry J. Meyers	W. M. Webb
T. T. Gardner	E. B. McGlone	E. G. Young
A. B. Holland	C. B. Nichols	
R.B.Hutchcraft,Jr.	S. M. O'Brien	—22

Those who voted in the negative were—

Peter Ampler	J. S. Hall	J. D. Pumphrey
H. F. S. Bailey	L. B. Hamilton	Harry P. Purnell
Chas. D. Bratcher	W. B. Harvey	Richard Radcliffe
Frank J. Brown.	W. C. G. Hobbs	John T. Roach
W. H. Brown	David J. Howard	Lewis Ryans
Hiram Brown	J. M. Howell	L. M. Smith
E. Bullock	Chas. L. Hunter	Claude B. Smith
A. S. Cooper	R. B. Jackson	John W. Snider
S. B. Coleman	J. M. Johnson	Thomas Spurrier
James S. Cruse	T. R. Jones	Ed. D. Stone
Harry C. Cummins	W. H. Jones	R. C. Tartar
S. C. Dobbs	W. R. Lyon	J. H. Thompson
Jas. R. Dorman	Dr. C. W. Mathers	J. Wood Vance
Thomas A. Dover	Jacob Metzger	J. W. Wall
William Duffy	S. Montgomery	John S. Webb
Odie Duncan	G. B. Moores	Frank M. White
J. R. Durham	John T. Murphy	J. D. Wills
Wm. Gearheart	B. F. McAtee	M. O. Wilson
W. G. Gooch	W. J. McMurray	E. S. Wood
Frank C. Greene	A. J. Oliver	Louis E. Yewell
C. H. Grimes	A. B. Pieratt	—62

And so said amendment was disagreed to.

Mr. Spahn offered the following amendment to said substitute, viz.:

Amend Substitute to H. B. 15, in the 2nd line after the word "farms" and add the following:

"Manufacturers of all kinds of farm implements."

Mr. Kauffman moved that said amendment be laid on the table.

Said motion to table was disagreed to.

Said amendment proposed by Mr. Spahn was disagreed to.

Mr. Mathers offered the following amendment to said substitute, viz:

Amend substitute to House Bill 15, by striking out in line 1 and 2 "and all farm implements and machinery owned and operated on the farm."

Said amendment was agreed to.

Said amendment proposed by Mr. Mathers by way of substitute for House Bill No. 15, as amended, was then agreed to.

Ordered that said bill as amended by said substitute as amended, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, as amended by way of substitute therefor as amended, and it was decided in the affirmative.

The yeas and nays being taken thereon in pursuance to a provision of the Constitution, were as follows, viz:

Those who voted in the affirmative were—

Peter Ampler	L. B. Hamilton	Geo. L. Pickett
H. F. S. Bailey	W. B. Harvey	A. B. Pieratt
C. H. Bays	A. B. Holland	W. A. Price
Chas. D. Bratcher	David J. Howard	J. D. Pumphrey
Frank J. Brown.	J. M. Howell	Harry P. Purnell
W. H. Brown	Chas. L. Hunter	Richard Radcliffe
Hiram Brown	R.B.Hutchcraft,Jr.	John T. Roach
E. Bullock	R. B. Jackson	Lewis Ryans
Glover H. Cary	J. M. Johnson	L. M. Smith
S. B. Coleman	T. R. Jones	E. D. Smith
W. P. Cropper.	W. H. Jones	Claude B. Smith
R. T. Crowe	H. Clay Kauffman	M. E. Lee
Harry C. Cummins	Wm. J. Kuh	Adam Spahn
S. C. Dobbs	W. T. Lasley	Thomas Spurrier
Jas. R. Dorman	Dr. J. E. Lilly	Ed. D. Stone
Thomas A. Dover	W. R. Lyon	R. C. Tartar
W. E. Dowling	Dr. C. W. Mathers	J. H. Thompson
William Duffy	Jacob Metzger	D. B. Tyra
Odie Duncan	S. Montgomery	J. Wood Vance
J. R. Durham	G. B. Moores	J. W. Wall
J. M. Elliston	John T. Murphy	John S. Webb
T. T. Gardner	B. F. McAtee	W. M. Webb
Wm. Gearheart	E. B. McGlone	Frank M. White
W. G. Gooch	W. J. McMurray	J. D. Wills
Frank C. Greene	C. B. Nichols	E. S. Wood
C. H. Grimes	A. J. Oliver	E. G. Young
J. S. Hall	William A. Perry	—80

Those who voted in the negative were—

G. G. Brashear	James S. Cruse	S. M. O'Brien
A. S. Cooper	W. C. G. Hobbs	Louis E. Yewell

—6

Mr. Price offered the following amendment to the title of said bill, viz.:

Amend the title by striking out of the title the words "and farming implements."

Said amendment was agreed to.

Mr. Frank J. Brown moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 18. An Act to create a State Tax Commission, defining its duties, and repealing all laws in conflict with the provisions of this act, abolishing the State Board of Equalization, the State Board of Valuation and Assessment and transferring the powers and duties of these two boards to the State Tax Commission.

Mr. Hutchcraft moved that said bill be recommitted to the Committee on Revenue and Taxation.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 21. An Act to provide for an income tax on every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, except banks, building and loan associations, insurance companies, and corporations paying a franchise tax, and providing methods for the collection thereof.

Mr. Harvey moved that said bill be made a special order for next Wednesday, April 4th, at 11 o'clock a. m.

Said motion was agreed to.

Mr. Meyers read a communication from the Hon. W. C. Allen, ex-member of this House, and moved that said communication be spread upon the Journal.

Said communication is in words and figures as follows, viz.:

Feb. 28, 1917
Albany Ky.

To the house of Representatives
speaker Duffey.

Dear friend

I thought I would write you a few lines to let you know how I am getting along and I wanted to hear from you. My general health has been tolerable good this winter except rheumatism I have been about as hearty as common you know how I enjoy eating I weigh two hundred pounds give all my friends my best regards. Tell Charley Graham hello for me and tell Charley if old Bet's gets her feet out of the harness any more to cut the belly band. Tell Charley that I like that picture he sent me fine though I have never seen it yet. Tell Charley to write me a letter Tell the three Democrat boys Hmailton. Green. and Bro. Harvey may God bless them forever Tell William Pumphrey I would like to meet with him again and have some Jovial talk as we did. Tell Bill to write me a long letter. Mr. Duffey I want you if you can and will to Please recomend me to the Editor of the Monticello outlook also to the Albany paper I would like to be with you boys there this session but as I cant use

the fellow in my place the best you can as he is not a volunteer but a drafted man.

Yours Truly

W. C. ALLEN

P. S. Give my regards to Bros. Brown, Jones, Tartar and Oliver and all the rest.

Ordered that said communication be spread upon the Journal.

Mr. Hiram Brown moved that when this House adjourns today it be to meet tomorrow morning at 10 o'clock.

Said motion was agreed to.

Mr. Lyon moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 29, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, pastor of the Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Crowe:

H. B. 50. An Act relating to revenue and taxation, requiring persons, firms and corporations engaged in the business of mining coal to pay a license tax, requiring reports, prescribing duties, and fixing penalties.

To the Committee on Revenue and Taxation.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Perry of the Committee on Revenue and Taxation:

H. B. 33. An Act providing for a tax on the net revenue derived by common carriers in this State upon the storage of freight and baggage.

By same:

H. B. 43. An Act requiring the payment of a license tax by persons, firms, associations and corporations, who for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other places where the public is entertained where such compensation is contingent upon gratuities.

By same:

H. B. 44. An Act relating to revenue and taxation and providing a license tax for conducting a race track at which races are run for purses or prizes and fixing penalty for violation thereof.

Said bills were reported without an expression of opinion.

The Speaker stated: "Shall said bills be given their first reading?"

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

Mr. Howard moved that a vote of the House be taken as to whether or not the Committee on Revenue and Taxation has held House Bill No. 4 an unreasonable length of time without reporting same.

Mr. Meyers moved that the motion made by Mr. Howard be tabled.

The yeas and nays being required on said last named motion by Messrs. Kauffman and Stone, were as follows, viz.:

Those who voted in the affimative were—

Peter Ampler	J. M. Elliston	E. B. McGlone
H. F. S. Bailey	T. T. Gardner	S. M. O'Brien
C. H. Bays	Wm. Gearheart	A. J. Oliver
G. G. Brashear	W. G. Gooch	William A. Perry
Frank J. Brown.	C. H. Grimes	Geo. L. Pickett
E. Bullock	A. B. Holland	W. A. Price
A. S. Cooper	Chas. L. Hunter	J. D. Pumphrey
S. B. Coleman	R.B.Hutchcraft,Jr.	Lewis Ryans
W. P. Cropper.	R. B. Jackson	L. M. Smith
R. T. Crowe	T. R. Jones	Claude B. Smith
S. C. Dobbs	Wm. J. Kuh	Adam Spahn
Jas. R. Dorman	Dr. J. E. Lilly	Thomas Spurrier
Thomas A. Dover	Jacob Metzger	D. B. Tyra
W. E. Dowling	Harry J. Meyers	W. M. Webb
William Duffy	Claude D. Minor	Frank M. White
Odie Duncan	B. F. McAtee	E. S. Wood

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Those who voted in the negative were—

Chas. D. Bratcher	J. M. Johnson	Harry P. Purnell
W. H. Brown	W. H. Jones	Richard Radcliffe
Hiram Brown	H. Clay Kauffman	John T. Roach
James S. Cruse	W. T. Lasley	John W. Snider
Harry C. Cummins	W. R. Lyon	Ed. D. Stone
L. L. Embrey	Dr. C. W. Mathers	R. C. Tartar
Frank C. Greene	S. Montgomery	J. H. Thompson
J. S. Hall	G. B. Moores	J. Wood Vance
L. B. Hamilton	John T. Murphy	J. W. Wall
W. B. Harvey	W. J. McMurray	J. D. Wills
W. C. G. Hobbs	C. B. Nichols	Louis E. Yewell
David J. Howard	A. B. Pieratt	E. G. Young
J. M. Howell		—37

And so said motion was agreed to.

Said motion made by Mr. Howard was tabled.

By the unaimous consent of the House Messrs. Lee and Tabor were granted an indefinite leave of absence.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 25. An Act to abolish the assessor's office, and to provide for county tax commissioners in lieu of assessor, and providing for equalization of property and collection of taxes, all relating to revenue and taxation, and repealing all laws in conflict with the provisions of this act.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SUBDIVISION 1.

County Tax Commissioner.

§ 1. Powers of County Assessor Transferred to the County Tax Commissioner.—The office of county assessor is hereby abolished under the provisions of Section 104 of the Constitution and the present incumbents shall be made County Tax Commissioners as provided in Section 3 immediately thereafter. There are hereby transferred to the State Tax Commission and County Tax Commissioners all the powers and duties heretofore exercised by, or performed by the county assessors, in so far as such powers and duties are not changed by law. The County Tax Commissioners and their deputies shall exercise and perform such other powers and duties as may be imposed upon them by law, or by the orders of the State Tax Commission.

§ 2. Election of County Commissioners.—The term of office of such County Tax Commissioners shall be equal to the term of office of the county assessors, and they shall be elected as assessors are now elected by law subject to the qualification provided for in this act, except that the County Tax Commissioners shall be eligible for re-election.

Penalty for Failure to Qualify.—Any person elected a County Tax Commissioner, who shall wilfully fail to accept the office and discharge the duties thereof, shall be fined five hundred dollars. Each County Tax Commissioner herein provided for may, with the approval of the State Tax Commission, appoint as many sober, discreet, capable persons not under the age of twenty-four years, as deputies to assist him to discharge his duties, as the State Tax Commission may deem necessary, and may remove them at his pleasure. The County Tax Commissioner and his deputies shall read and administer the oath required to be taken by persons whose property is required to be listed for taxation. The County Tax Commissioner and his deputies, before they enter upon the duties of the office, shall, in addition to the oath prescribed by the Constitution, take the following oath:

Oath.—"I do swear that I will administer to every person listing property of any description the oath prescribed by law, and fix the value of property to be listed by me at its fair cash value, estimated at the price it would bring at a fair voluntary sale without favor or partiality; and I will diligently search and inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and that I will truly report all persons who shall fail or refuse to list their taxable property, after being duly called on by me for that purpose, or who have given in a false or fraudulent list, so help me God."

Bond.—The County Tax Commissioner shall at the same time execute a bond to the Commonwealth, with good surety, to be approved by the county court for the faithful discharge of the duties of his office, which bond shall be filed in the office of, and kept safely by, the clerk of the county court, and on which the County Tax Commissioner and his sureties shall be liable for any violation of the duties of his office, by himself or any of his deputies. Action may be instituted on it by the Commonwealth or any person aggrieved, and recovery had thereon, from time to time, to the extent of the injury sustained.

Work to Begin, When.—The County Tax Commissioner shall commence the duties of his office on the first day of September each year, and he shall assess the property in his county by justices' districts, in separate books, and he shall also make a separate book or books for each incorporated city, town or taxing district of his county, by wards or other sub-divisions, as convenience may require.

Vacancies, How Filled.—In case any person who was elected county assessor or county tax commissioner shall fail to qualify, or after qualifying as county tax commissioner shall die, resign, or be removed from office during his term of office, the vacancy shall be temporarily filled by the county judge until his successor shall have been elected as provided

by law. The county tax commissioners herein provided for shall, subject to the direction, instruction and supervision of the State Tax Commission, make the assessment of all property within their counties, except as otherwise provided for, prepare the assessment books, and perform such other duties as may be imposed upon them by law. Any county tax commissioner shall be removed from office by the circuit court of the county wherein he was elected, upon petition of the State Tax Commission or any taxpayer for wilful disobedience of any just or legal order of the State Tax Commission, or for misfeasance or malfeasance in office, or wilful neglect in the discharge of his official duties, but such officer or petitioner shall have the right to appeal to the Court of Appeals.

§ 3. Compensation of County Tax Commissioners.—The county tax commissioner shall, after he has returned his tax book and the same has been corrected by the Board of Supervisors, present to the county court his account verified by affidavit, stating the total assessed value of the property listed by him as shown by his tax book thus corrected; and if said court upon investigation, finds said account to be correct, it shall certify to the auditor the amount due to the county tax commissioner for the services required of him by law, which shall be based on the total value of the assessment made by him as above required, as follows: Four cents on the one hundred dollars of the first million and one and one-quarter cents on each one hundred dollars of the excess over one million, but no county tax commissioner shall be entitled to receive more than three thousand dollars for his services during any year, except in counties containing a city of the first class, in which the salary shall not exceed four thousand dollars. In counties in which the assessed value of property exceeds thirty-eight million dollars, the county tax commissioners shall be allowed, as compensation to deputies appointed and qualified, the sum of one thousand five hundred dollars for each seven and one-half million dollars of property which may be assessed in excess of thirty-eight million

dollars. In counties where the assessment does not exceed one million dollars, the county tax commissioner shall be paid four and one-half cents on the one hundred dollars of the entire property listed.

County Tax Commissioner's Claim to be Verified—Penalty.—Before the county court shall grant such a certificate of allowance, the county tax commissioner and his deputies, if any, shall, in open court, make and file the following affidavit, subscribed and sworn to by them before the clerk of the county court, viz.: "I do swear that I have not received from any person a list of taxable property and returned the same until the person rendering the list has made oath to the truth of the same; and I do further swear that I have, in no instance, assessed any property at a greater or less sum than I deemed a fair cash value, estimated at the price it would bring at a fair voluntary sale.

Any county tax commissioner or deputy who shall make affidavit, knowing the same to be false in any particular, shall be deemed guilty of false swearing, and, on conviction, be punished accordingly.

Deduction for Failure to do Duty—Payment of County Tax Commissioner.—A reduction of fifty cents shall be made from the county tax commissioner's compensation for each list he shall fail to report for taxation, or report without authority of law, and one dollar each for each duplicate assessment. The auditor of public accounts shall draw his warrant on the State treasurer for eighty per cent. of such allowance, and shall draw his warrant on the treasurer for the remainder due the county tax commissioner, as herein provided, after the December session of the fiscal court, on or before which time the sheriff shall report, on oath, to said court a list of all persons, with their taxable property, so far as known to him, who were omitted by the deputy tax commissioners; also the names of any persons duplicated by the deputy tax commissioner. The report of the sheriff shall be certified by the county clerk to the auditor, that the deduc-

tions may be made from the county tax commissioner's claim as herein provided.

§ 4. Examination of Candidates for the Office of County Tax Commissioners.—Before any person's name shall be placed upon the ballot at any primary or regular election as a candidate for the office of county tax commissioner, he shall hold a certificate from the State Tax Commission that he has been examined by them, and that he is qualified for the office. Within ninety days before any primary or general election at which county tax commissioners are to be elected or nominated, the State Tax Commission shall arrange for examinations to be held to determine the qualifications of persons who may be a candidate for the office of county tax commissioner. Such examinations shall be held in the same manner as examinations are now held for candidates for county school superintendents. Before said examinations are held, the State Tax Commission shall, for at least four weeks publish in some newspaper of general circulation in this State, a notice showing the time and place at which such examinations shall be held, and such examinations shall be open to any qualified elector of the State. The examination shall take into consideration the candidate's experience as an assessor, his knowledge of the revenue laws, his knowledge of the geography of the county in which he expects to become a candidate, his knowledge of the industries and property of such county, his general education and business experience and his physical fitness to fill the office. The State Tax Commission shall determine in advance of the examination, the credits to be allowed for the experience, knowledge of the revenue laws and for each other qualification, and shall publish same at the same time notices are published as above provided for. On the basis of these examinations, candidates shall be graded, and no candidate shall be issued a certificate unless he makes a credit of at least seventy-five per cent. The State Tax Commission shall issue to persons passing this examination, a certificate of

their fitness and qualification to fill the office of county tax commissioner.

Office Rooms.—The fiscal court of each county, or whatever body shall take over the powers of the fiscal court in any county, shall provide for the county tax commissioner a suitable office room or rooms, when possible in the county court house, or when that is not possible, in some other building, together with suitable furniture, in which office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within that county, except when such books or records are required by law to be placed in the custody of other officers. The provision of Section 1197 of Carroll's Statutes, Edition 1915, are hereby extended to cover these public records.

ASSESSMENT OF PROPERTY.

Subdivision 2.

General Provisions.

§ 1. All taxable property, except such as is by law required to be assessed by the State Tax Commission, shall be assessed by the county tax commissioners or their deputies in the county in which it has its situs.

§ 2. Assessments to be at Full Cash Value.—All taxable property must be assessed at its full cash value.

§ 3. Land and Improvements to be Separately Assessed.—Lands and improvements thereon shall be separately listed and assessed. Cultivated and uncultivated land, of the same quality and similarly situated, shall be assessed at the same value.

§ 4. Date of Assessment.—All taxable property shall be assessed and valued as of the first day of September in each year.

§ 5. Description of Lands.—Lands shall be described in the assessment roll by general boundaries, or in counties

which have been divided into sections by the United States land survey, by section number and the customarily recognized fractional subdivisions thereof. But lands may be described by reference to numbers or letters on plats or maps on file in the office of the county court clerk, or on the county tax maps. The State Tax Commission shall fix and authorize abbreviations which shall be used in the description of lands, but which shall be sufficient to clearly identify the lands described.

§ 6. Real Estate Assessed to Owner if Known.—Real estate shall be assessed to the last ascertainable owner of record of the first freehold estate herein, and may be assessed to "unknown owners" if none be ascertainable. No error in the name of the owner shall invalidate the assessment, nor shall any error in the description of the property invalidate the assessment, provided the description be sufficient to identify the property intended to be assessed.

§ 7. County Clerk to Certify Conveyances, etc.—Each county clerk shall, on or before the first day of September of each year, make out and certify to the county tax commissioner in such form and in such detail as the State Tax Commission shall prescribe, a complete statement of all conveyances of lands, mortgages or other liens upon lands and other obligations for money due or to be paid. The statement shall show distinctly the dates of execution of conveyances, or contracts, the dates of execution and of maturity of notes and other evidences of indebtedness; the consideration therefor; the date of filing or recording; the amount thereof; and the name and county or residence of the owner, payee, beneficial holder thereof or any other person or corporation liable for taxes thereon; and such other matters or things as shall be ordered by the State Tax Commission. Said statements shall be made to each county tax commissioner of the State or such notes or other evidences of indebtedness as may be owned or held by persons or corporations residing, or having their principal place of business in

the county of such deputy tax commissioner. No mortgage, conveyance or other instrument of writing constituting a lien or other security for any note or other evidence of indebtedness shall be received for record by any county clerk of this Commonwealth, unless such mortgage, conveyance, or other writing, give the county and State of the residence and postoffice address of the person or corporation owning or holding said note or other evidence of indebtedness. Should there be an assignment of such note or other evidence of indebtedness, or record in the clerk's office, the assignment shall state the county and state of the residence and the postoffice address of the assignee; unless any assignment is made of record, the original holder or owner shall be liable for taxes as though no assignment had been made. No conveyance of land shall be received for record by any county clerk in this Commonwealth unless such conveyance recites in full the actual consideration therefor. Any person who shall knowingly and intentionally give false or fictitious address or name in such instrument or assignment, as above mentioned, or other than the true consideration, in any conveyance shall be guilty of a misdemeanor and shall, upon conviction, be fined not less than ten dollars nor more than one thousand dollars. Each statement made by the county clerk, as herein required, shall cover a period of one year next prior to the date such statement is required to be made. Said statement shall be sworn to by the clerk before some person authorized to administer oaths as a full and complete statement of said facts. For his services in making such statements, the clerk shall be paid a reasonable compensation by the fiscal court of his respective county; said statement shall be returned by the various county tax commissioners, with their tax books, schedules and list of conveyances, to the county clerks of their respective counties for the use of the Board of Supervisors. Any county clerk failing to perform his duties under this section shall be punished by a fine not less than fifty dollars nor more than one hundred dollars, to be re-

covered by a warrant or indictment. Nothing herein shall be construed to affect the validity of any instrument or assignment.

§ 8. Taxpayer's Statement.—To aid him in making the assessment, the county tax commissioner shall each year exact from each person a list or statement, under oath, setting forth specifically all the real estate and personal property owned by such person, or in his possession, or under his control, on the first day of September, and the situs of such taxable property. The list or statement shall be in writing, or in printing and writing, in such form and detail as the State Tax Commission shall from time to time prescribe, and shall contain all property belonging to, claimed by or in possession or control or management of the person making the list or statement, whether such person be an individual, a firm, association, company, or corporation.

Lands and Improvements to be Separately Valued.—In prescribing the form for the list or statement to be exacted from each person, the State Tax Commission shall provide for the separate listing of lands, whether in tracts or city and town lots, and of improvement, in the classes specified in section four of article one of this act, and in such other classes as the State Tax Commission shall deem necessary. The list or statement shall contain an exact description of all lands in parcels or subdivisions as required in section eight of subdivision one of article three of this act. This list shall also contain all personal property each person in such classes as the State Tax Commission shall prescribe, and shall show specifically all taxable bonds, stocks, notes, accounts, credits, cash, the number of thoroughbred and common horses of each sex and age, mules, asses, cattle, sheep, swine, agricultural implements and machinery, other tools and machinery, wagons, carriages, automobiles, other vehicles, safes, household furniture, musical instruments, manufactured articles, raw materials for manufacturers, paintings, books, jewelry, diamonds and other precious stones, watches,

silverware, steam engines, steamboats and other water crafts, patent rights, wines, whiskies, brandies and other liquors, stocks of goods, wares and merchandise, and such other matters and things as the State Tax Commission shall prescribe.

§ 9. Penalty for Refusal to File Statement.—If any person, after demand made by the assessor, neglects or refuses to give, under oath, the statement provided for in section eleven of subdivision one, article three, of this act, immediately before this section, or to comply with the requirements of the law, the county tax commissioner must note the refusal on the assessment book, opposite the name of such person, and must make an estimate of the value of the taxable property of such person. At the close of the assessment the county tax commissioner shall transmit to the Board of Supervisors in each county and to the State Tax Commission a verified report in writing, separate from the assessment roll, containing a complete list of all persons who refuse or neglect to furnish a statement of their property as in this act provided, or to comply with the requirements of this act, together with the amount of the assessment upon the property of such persons, with a statement of facts, if any, upon which the assessment was made, and the valuation of the property so assessed ascertained. Such assessments shall be called for convenience "arbitrary assessments," but they shall be made as fairly and equitably as possible in the best judgment of the county tax commissioner. No Board of Supervisors, nor the State Tax Commission, may reduce any arbitrary assessment, but may raise the same, if found to be too low, to such amount as may be deemed just. Any excessive tax resulting from an arbitrary assessment is hereby declared to be imposed as a penalty for an unlawful act, and if not paid or collected as are other taxes, may, together with the proper tax, be collected, as are other fines and penalties. Should any person neglecting or refusing in any one year to give the statement herein required, neglect or refuse to do so the next succeeding year, the arbitrary

assessment for the second year shall be double that of the preceding year, and the doubling shall continue each year thereafter until a satisfactory statement shall be rendered. Provided, however, that no arbitrary assessment shall be made upon lands, nor at the time of the assessment of lands and improvements, shall any arbitrary assessment be made upon improvements, it being the duty of the county tax commissioner, the Boards of Supervisors and the State Tax Commission, with or without the taxpayer's statement, to find and value all lands and the improvements thereon at the time of the assessment. And provided, further, that if the owner of any property found by the county tax commissioner be absent or unknown, the county tax commissioner must make an estimate of the value of such property, which shall not be deemed an arbitrary assessment, and which may, on proper showing, be lowered by the Board of Equalization.

§ 10. Penalty for Fraud.—Any property wilfully concealed, removed, transferred or misrepresented by the owner, or agent thereof, to evade taxation, must upon discovery be assessed at three times its value.

§ 11. Double Taxation of Property not Assessed the Year Before.—Any property discovered by the county tax commissioner to have escaped taxation the preceding year, if such property is in the ownership or under control of the same person who owned or controlled it the preceding year, may be assessed at double its value.

§ 12. Roll Books to be Provided.—Before the first day of September of each year, the State Tax Commission shall deliver to each county clerk of this State for the use of the county tax commissioners, a sufficient number of assessment roll books, and the necessary blank schedules or taxpayers' lists, for the assessment of all property, real and personal, with the affidavit attached thereto to be signed and sworn to by the person returning the list.

§ 13. Itemized List.—The form of the list or statement shall provide a place for the entry of the value of each item

of property listed. The person listing his property may enter his estimate of the value thereof. But the estimate of value entered by the person listing the property shall not be binding on the county tax commissioner, nor on any Board of Equalization, nor on the State Tax Commission, except in cases where value affords the sole appropriate description of the property, and even in such cases the right of taxing officials to question the accuracy of the State as to the amount thereof is reserved.

§ 14. Taxpayer's Oath.—The form of the taxpayer's oath shall be substantially as follows:

"I, ..., a resident of ..... county, do swear that the above list contains a full and correct statement of all property subject to taxation, owned by me, in my possession or under my control on the first day of September last; and that I have not, in any manner whatsoever, concealed, transferred or disposed of any property, or placed any property out of the county, or of my possession for the purpose of avoiding any assessment upon the same or of making this statement."

§ 15. County Tax Commissioner May Examine Under Oath.—The county tax commissioner and his deputies shall be authorized to examine persons under oath as to their property, and as to the value thereof, to examine their books and papers to ascertain the amount and value of such property. The information obtained from the taxpayer's lists of statements, or as provided in this section except in so far as it may afterwards appear on the assessment roll book, shall be deemed confidential and any officer disclosing such information except as herein provided shall be subject to fine of not less than fifty nor more than five hundred dollars, except that it shall be lawful to submit this information to any Board of Supervisors and to the State Tax Commission. Any person failing or refusing to permit any county tax commissioner or deputy to make such examination shall be

subject to a fine in any sum not exceeding five hundred dollars, to be recovered by warrant or indictment.

§ 16. County Tax Commissioner to Fix Value.—The county tax commissioner shall, from his own knowledge, from the statement of the person listing the property and such other information as he may be able to obtain, fix the value upon all taxable property. But the State Tax Commission may direct the use, solely for purposes of uniformity, in ascertaining the fair cash values of standard or basing values per unit of land measurements for valuation of real estate as hereinafter in this act provided. The State Tax Commission may further classify personal property, and for the same purposes, may direct the use of standard values for each unit of count or measurement of each class. It may especially, and each year, classify and grade all horses, mules, asses, cattle, sheep, swine and poultry and fix a value per unit for each class or grade, and in like manner classify, grade and value grain, tobacco, hemp and any other kinds of personal property capable of such classification and fairly uniform in value throughout the State and widely distributed. The county tax commissioners shall follow these standard values, except when the use thereof for any reason shall result in equality.

§ 17. Preparation of the Assessment Books.—The county tax commissioners must prepare each year an assessment book or books for each county in the form and manner to be provided by the State Tax Commission. He shall prepare the book or books for each county according to justices' districts, incorporated cities, towns and taxing districts therein. Where two or more books are used, each book shall be numbered in sequence and described in such manner on title page and cover as to clearly indicate the taxing district or districts or portions of the county contained therein, and each book shall contain, near the front page and before the assessment entries, a complete list of all the books constituting the assessment roll of the county and showing its

place in the series of books. Assessments may be entered alphabetically or in any convenient geographical sequence, but in the latter case there shall be prepared either at the end of the last book after all the assessment entries, or in a separate book, a complete alphabetical list or index of all the persons assessed, with proper reference to the page or pages of the book or books in which the assessments are entered. Clerical or other errors or omissions in the index shall in no wise affect the validity of any assessment. At the close of each book, except the last in sequence, there shall be a statement showing the number and description of the next book in order, and in the last book a statement that the roll end here. All blank spaces and pages in any book upon which no assessment entries are made shall be ruled or marked off, so as to clearly show the fact that the entries are completed or that they are continued on subsequent pages and upon which pages.

The assessment roll shall show under appropriate headings and columns, as prescribed by the State Tax Commission, the following items and such others as may be from time to time prescribed by the State Tax Commission:

(1) The name and postoffice address, if known, of the person to whom the property is assessed.

(2) Lands described as in this act provided.

(3) Improvements on land.

(4) All personal property in such detail as the State Tax Commission shall prescribe, but failure to enumerate personal property in detail shall not invalidate any assessment, provided that the total amount assessed against each person is shown.

(5) The cash value of each item assessed.

(6) Franchise, railroad property and all other property assessed by the State Tax Commission and assigned or apportioned to the county and other local districts and the value thereof assessed.

(7) The taxing district in which the property is assessed.

(8) The total value of all property assessed against each person.

(9) The sum totals of all lines and columns.

(10) The assessment books shall also contain appropriate columns for the entry of the rate of taxes levied upon the property and for the extension of the taxes levied upon the property of each person, but these columns shall not be filled in by the county clerk, as hereinafter in this act provided.

Entries shall be made with ink, and may be made in writing or by writing and printing, by rubber stamp or other device. Values shall be in figures. All entries shall be fair, neat and legible. No erasures, either by rubbing, knife, or chemical, or other means, shall be permitted on the assessment roll or book, but errors may be corrected in such manner as to show clearly the original erroneous entries and the correct entries, and such corrections shall be explained in the margin and signed by the person making them, and the corrections so made, if made by an authorized official, shall be valid as if they were original entries.

§ 18. Illegal Entries in Assessment Books.—No person, save the county tax commissioner, his deputies and other officials expressly required by law so to do, shall make any entry, correction or alteration in the assessment books or rolls. Any person illegally making such entry, correction or alteration or mutilating the assessment books or rolls shall be guilty of a felony, and punished by imprisonment in the State penitentiary from one to five years.

§ 19. County Tax Commissioner's Oath.—On or before the first day of January each year, the county tax commissioner shall complete the assessment rolls, and he and his deputies must take and subscribe an affidavit in the assessment books to be substantially as follows:

"I, ..., county assessor for the county of

....., do swear that, between the first day of September and the first day of January, in the year of our Lord nineteen hundred and ....., I have made diligent inquiry and examination to ascertain all the property within the county of ..... (or within the subdivision thereof assessed by me, as the case may be), subject to assessment by me, and that the same has been assessed on the assessment book or books, equally and uniformly, according to the best of my judgment, information and belief, at its true value, and that I have faithfully complied with all the duties imposed on the county tax commissioner under the revenue laws; and that I have not imposed any unjust or double assessment through malice or ill-will or otherwise; nor allowed anyone to escape a just and equal assessment through favor or reward, or otherwise; so help me, God." But failure to take or subscribe to such an affidavit, shall not in any manner affect the validity of any assessment.

§ 20. Books to be Delivered to County Clerk.—As soon as completed, the assessment book or books, together with the records, statements, and copies of any orders of the State Tax Commission, used or followed in making the assessment, must be delivered into the custody of the county clerk for the use of the Board of Supervisors. Until the day set for the hearings before the Board of Supervisors, as hereinafter in this act provided, the books shall be open to the inspection of all persons interested. Provided, that the State Tax Commission may, for good cause shown, extend, but not by more than thirty days, the time for completing the roll of any county.

§ 21. County Tax Commissioner's Report to Commission.—On completion of the assessment rolls in his county the county tax commissioner shall at once forward to the State Tax Commissioner a report, in such detail and form as the commission shall prescribe, of his assessments.

§ 22. Penalty.—Every county tax commissioner who fails to complete his assessment rolls, or fails to transmit

the report mentioned in the preceding section, shall forfeit the sum of one thousand dollars, to be recovered on his official bond, for the use of the Commonwealth, in an action brought in the name of the Commonwealth by the attorney general, when directed to do so by the State Tax Commission.

§ 23. Name of Purchasers—How Entered.—Lands once described in the assessment book need not be described a second time, but any person claiming the same and desiring to be assessed therefor, may have his name inserted with that of the person to whom such land is assessed.

§ 24. Property in Two Counties.—Property lying in two or more counties shall be assessed, as nearly as may be, in each county in that proportion which the part in each county bears to the whole. Ferries and toll bridges connecting two counties, other than warehouses, wharves or other appurtenances in each county, together with the franchises thereof, shall be assessed one-half in each county. Where property lies in two counties, the two county tax commissioners shall confer as to and determine the value.

§ 25. Property Discovered to be in Other Counties.—Any county tax commissioner obtaining in any way information concerning property taxable in some other county shall at once notify the county tax commissioner of that county and send him a description of the property, the name and address of the owner and any other facts pertinent to the assessment. A duplicate of such notice shall be sent to the State Tax Commission. For this service the county tax commissioner shall be allowed fifty cents for each parcel of property so reported and assessed.

§ 26. Assessment Roll the Warrant for the Collection of Taxes.—The assessment roll or books shall be the sole warrant for the collection of State and county taxes, and of district taxes to be collected by the sheriff as hereinafter provided and covered into the county treasury, and may be the warrant for the collection of municipal taxes, as hereafter in this act provided.

§ 27. Copies for Cities.—Cities and towns desiring to have their taxes collected on the basis of the county assessments may, with the consent and approval of the State Tax Commission, obtain copies of the assessment roll. Such copies shall be certified to by the county tax commissioner or his deputy. The city or town requesting the copy shall pay into the State treasury a sum equal to five cents per folio of one hundred words or figures. The money so paid is hereby appropriated to pay the expenses of copying the rolls at such rates not exceeding five cents per folio as the State Tax Commission shall allow, and shall be kept in a separate fund to be known as the "city assessment roll fund," and shall be paid out by the auditor of public accounts on order of the State Tax Commission in the same manner as other payments are made of State money.

ASSESSMENT OF REAL ESTATE.

Subdivision 3.

Duties of State Tax Commission and County Tax Commissioners.

§ 2. Rules and Standard Values—Agricultural Lands.—The State Tax Commission shall formulate rules and issue instructions to county tax commissioners as to the manner in which the valuation of real estate is to be made. It may cause the county tax commissioners to assemble in convention for discussion and instruction.

The State Tax Commission may, for the purpose of obtaining uniformity of valuation for agricultural and other tracts of land, denominate grades or classes of land, and may, if it deem it expedient to do so, fix standard values for the guidance of county tax commissioners. The commission may, before any assessment of real estate, cause its rules, grades, classes or standard values to be published, and public

hearing as to the reasonableness of the rules, grades, classes, or values may be held in different parts of the State.

Rules and Basing Values—City Lands.—The State Tax Commission may likewise prescribe general rules, or fix "basing values," for the purpose of securing uniform valuation of the city and town lots. These rules and standard values, or "basing values," may be published and the commission may hold public hearings for the discussion of the rules and standard values within each city.

Rules and Standard Values—Improvement.—The State Tax Commission may, if it deem it expedient, fix rules and standard values for different kinds or classes of improvements, both in the country and in the cities, all to the sole end that assessments shall be uniform and equal at the true value of the lands and improvements. It shall have power to enforce its rules and standard values, and to require them to be followed by all county tax commissioners and their deputies.

§ 3. County Tax Commissioners to Search Out Values. —The county tax commissioners shall, prior to the making of the valuation of real estate, diligently examine the real estate within their counties and ascertain its value. They shall search out, through all available sources of information, the actual consideration paid when real estate is conveyed from one person to another. They shall ascertain the appraisements made of real estate in the case of estates passing under the inheritance laws, or appraisements made under condemnation proceedings, or for any other purpose. They shall examine, if deemed necessary, under oath, any real estate dealers, brokers, agents, or other persons having knowledge of real estate values. They shall inquire into the rentals paid for real estate under lease and may demand and examine the lease contracts. They shall inquire into the products obtained from different classes of lands and the values and costs thereof. They shall make such further inquiries as the State Tax Commission shall prescribe.

They shall keep a record in their own offices of all the facts and of the information obtained, as above provided, and shall transmit copies of these records to the State Tax Commission.

§ 5. County Tax Commissioners Fix Values.—Upon the basis of the information obtained by them, and in accordance with any instructions issued by the State Tax Commission, the district tax commissioners shall fix the values of real estate and shall enter the same in their assessment rolls. The values so determined and entered shall be subject to review and equalization by the county Board of Supervisors as hereinafter in this act provided, and by the State Tax Commission, and when so reviewed and equalized, shall be the assessed values for the ensuing year, unless in the meanwhile the State Tax Commission shall have ordered a new valuation of real estate to be made.

ARTICLE TWO.

Review and Equalization.

Subdivision 1.

§ 1. Each year, the county judge of each county concerned shall, at November term of the court, appoint five intelligent, discreet housekeepers, who are owners of real estate and who reside in different portions of the county, to constitute the Board of Supervisors of assessments for the county. In counties in which there is a city of the first or second class, he shall appoint three additional persons from each such city who shall be residents of different wards therein; and in counties in which there is a city of the third or fourth class he shall appoint two additional persons from each such city, who shall be residents of different wards therein, and the persons so appointed from the cities shall, with the other five above provided for, constitute the Board of Supervisors of assessments for such cities.

§ 3. Sheriff to Serve Appointments.—The clerk of the

county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty days before the first day of January thereafter and make due return thereof to the clerk of the county court.

§ 4. Oath Supervisors Shall Take.—The supervisors, before entering upon the discharge of their duties, shall take the following oath:

"You swear that you will, to the best of your ability, discharge the duties required of you as supervisor of tax, and that, in each instance where the property has not been assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

§ 5. Penalty for Failure to Attend Sessions.—The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, without a reasonable excuse, subject the person or persons so failing to a fine not exceeding twenty-five dollars; and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

§ 6. Meeting of Supervisors and Duties.—The county Boards of Supervisors of assessments shall convene at public session at the county seat at their respective counties on the first Monday in January of the year succeeding their appointment. The county clerk shall act as secretary of the board. At the time of their convening, the county clerk shall lay before the county Board of Supervisors, the assessment roll or books, together with the maps, records, statements and copies of any orders of the State Tax Commission used or followed by the district tax commissioners in making the assessments. The Board of Supervisors shall examine the books and ascertain:

(1) Whether all property subject to taxation has been

entered thereon and whether any has been assessed more than once; (2) whether all the requirements of the law with respect to assessments have been complied with; (3) whether the real estate and other property has been valued according to law and the true values entered in the assessment roll.

§ 7. Supervisors' Powers.—The Board of Supervisors shall have power and it shall be its duty:

(1) To order the county commissioners to enter in the assessment roll, and to fix the value of property found to have been omitted; (2) to order the county tax commissioner to correct any erroneous entries, to cancel duplicate assessments and to make the roll conform to the law; (3) to hear the complaints of any taxpayers claiming to be aggrieved by any unequal assessments, and after consulting with the county tax commissioner or his deputy, may order the tax commissioner to raise or lower the assessments made of the property of the taxpayers appearing and complaining, but no taxpayer who has failed, refused or neglected to file with the tax commissioner a sworn statement of his property shall be entitled to be heard, nor shall his assessment be reduced; (4) to raise, on its own motion, any or all assessments found in the rolls, but no assessment shall be lowered save as provided in sentence (3) immediately above; (5) to summon witnesses and to examine them under oath. Any person who shall wilfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor, and, on conviction, be fined not less than twenty-five dollars nor more than one hundred dollars for each offense.

All orders issued to the county tax commissioner shall be entered in the minutes of the board and duplicate copies thereof transmitted by the county clerk, one to the county tax commissioner and another to the State Tax Commissioner. The orders shall be numbered and when making the corrections or entries or correction ordered by the board, the county tax commissioner shall make a marginal reference

to the order complied with. In all its actions, the Board of Supervisors must conform to the rules and orders of the State Tax Commission in the same manner as is required in this act of the county tax commissioners. The county tax commissioner shall comply with all orders of the board. But the State Tax Commission may, on appeal, annul any order, and in that event the county tax commissioner shall regard the order as void.

§ 9. Sessions of Supervisors.—In each year the Board of Supervisors shall hold two sessions with an interval of two weeks between them. In counties having a population of less than twenty thousand and not containing a city of the first, second, third or fourth class, the first session or the only session, shall continue not less than two, or more than six days; and in counties having a population of twenty thousand or more, and not containing a city of the first, second, third or fourth class, the board shall continue in session not less than two or more than eight days; and in cities containing a city of the first class, the board may remain in session not to exceed twenty days; and in counties containing a city of the second class the board may remain in session not to exceed fifteen days; and in counties containing a city of the fourth class, the board may remain in session not to exceed ten days. The second session shall, in counties having a city of the first or second class, continue not less than one or more than ten days, and in all other counties, not less than one nor more than five days.

§ 10. County Clerk to Notify of Changes.—It shall be the duty of the county clerk to notify all taxpayers, whose assessments have been ordered made or changed of the assessment or change and the amount thereof. Such notices shall be sent by mail to the last known postoffice address of the taxpayer. If the address be not known, the sheriff shall serve them. The cost of mailing the notices, or of services shall be paid out of the county levy.

§ 11. Appeal From Decision of Supervisors.—Taxpay-

ers dissatisfied with the action of the County Board of Supervisors, or who by reason of the shortness of the session of that board have not been heard, shall have the right to appeal to the State Tax Commission. Such appeals must be presented before the first Monday in February; and later appeals are hereby barred. The appeal may be in writing and sent by mail, in which case it may be verified under oath, or it may be presented in person. The appeal may be heard by the county judge and the facts obtained at the hearing shall be certified by him to the State Tax Commission. The commission shall decide the appeal and its decision shall be final. But no taxpayer who has failed, neglected or refused to file a sworn statement of his property shall have the right of appeal, nor shall any such appeal, if attempted to be made, be granted or heard.

§ 12. Certificates of Supervisors.—The board of supervisors shall keep a record of the proceedings and of all formal orders issued. They shall annex their certificate to the assessment roll book, or books, certifying that they have examined the same and approve them, when amended or corrected as ordered, and shall return them with the record of their proceedings to the county clerk as soon as their last session be over.

§ 13. Compensation of Supervisors.—The supervisors and the clerks shall be allowed for their services four dollars per day for each day they shall be necessarily employed, to be paid one-half out of the State Treasury and one-half by the county. There is hereby appropriated for each year out of any money in the State Treasury not otherwise appropriated, the sums necessary to pay the above compensations computed as above directed. The clerk shall certify to the county court the approval of the assessment roll book or books, and the number of days the sessions and the amount due for compensation. The county court shall enter the facts of record and shall certify the same to the State Tax Commission, who, if it finds that the proceedings were in order,

shall transmit the claims of the supervisors and the clerks against the State to the Auditor of Public Accounts, who shall pay the same in the same manner as other legal claims against the State are to be paid. The county court shall also certify the claims of the supervisors against the county to the fiscal court for payment and said court shall provide for their payments.

§ 14. Irregularities Not to Invalidate.—Any informality or irregularity in the discharge of their duties by the supervisors, and any failure of duty on their part, shall not deem any assessment invalid.

§ 15. Tax Commission May Sit With Supervisors.—The State Tax Commission may send one or more of its members to attend any session of the board of supervisors, or may send its accredited representative to attend such session or sessions, and such members or representatives shall be empowered to sit with the board of supervisors, and to take part in its proceedings, but shall not have a vote.

§ 16. Books and Records, Returned to the Clerk.—Upon completion of the work of the board of supervisors, the assessment roll, book or books, shall be taken in custody by the county clerk, and all maps, statements, orders of the State Tax Commission or other records shall be returned to the County Tax Commissioner.

§ 17. Supervisors Not to Raise Assessments.—No board of supervisors shall raise or lower any assessment of property subject to assessment by the State Tax Commission and apportioned to the counties as provided in subdivision three of article three of this act.

SUBDIVISION TWO.

The State Tax Commission to Act as State Board of Equalization.

§ 1. State Board of Equalization—How Constituted.—The State Tax Commission shall constitute the State Board

of Equalization. It shall have power, at the time of the session provided for in the next session, to raise or lower the assessed value of the property assessed on the rolls of any county, either as a whole or by classes. But it shall not have power to raise or lower any individual assessment, after the same has been approved by the board of supervisors, save on appeal from rulings of a county board of supervisors, as provided for in subdivision ..... of this article.

§ 2. Meetings.—The State Tax Commission shall convene at the State Capitol as the State Board of Equalization on the second Monday in February in each year, and remain in continuous session for the purpose of equalizing the assessment of property between counties throughout the State, for thirty days, or longer, if deemed necessary by the board. It may adjourn its sessions at the State Capitol to reconvene in any county.

§ 3. To Examine Assessments.—At this session the State Board of Equalization shall carefully examine the reports of the district tax commissioners as to the valuations of property in each county, and shall examine the orders made by the county boards of supervisors and shall compare them with all data on file in their office or obtainable from any source and shall determine whether the assessments conform to the true value in money of the property assessed.

§ 4. Percentage to Be Added or Subtracted.—Equalization shall be accomplished by directing that a given percentage shall be added to or subtracted from the assessed value of all the property on the rolls of any county or added to or subtracted from money or other cash items on the roll by directing that the county board of supervisors shall be reassembled by the county judge and revise the assessed value of all property on the rolls of that county, or of the assessed value of any class of property, so that the revised assessment will show an increase or a decrease of a given percentage.

§ 5. Percentages on Real Estate.—Only in those years when a revaluation of real estate has been made, shall any

percentage be added to or subtracted from the assessed value of real estate in any county, except new improvements, but in those years the State Board of Equalization shall give special examination to the completed assessment of real estate.

§ 6. Notifications to Counties of Changes.—When it is contemplated by the State Board of Equalization that it will be necessary to raise the assessed value of property in any county, it shall give public notice in that county, in such manner as it shall deem sufficient, to the taxpayers of the county, and to the county court of the county, of the contemplated action, and shall set a day and fix a place for hearing. At that time and place any taxpayer of the county, or any officer thereof, may appear and shall be heard. The county court may appoint not to exceed five witnesses or accredited representatives of the county to appear at such hearings. The compensation and expenses of such witnesses or representatives shall be paid by the county.

§ 7. When No Equalization Is Deemed Necessary.—If the State Tax Commission shall be satisfied that in any one year, through its suvervision of the work of the county tax commissioners of the county boards of supervisors, it has already brought about substantial equality in the assessments throughout the State, it may, in the first day of its session as the State Board of Equalization or within three days thereafter, by notice given to the county court of each county, declare that no percentages will be added to or subtracted from the assessed values of any county on the board's own motion. But any county or any taxpayer within any county, believing the assessed values in any county to be higher or lower than those of any other county, may within ten days after the day of the issue of the notice of non-intention to equalize, demand a hearing and said hearing shall be granted and a day and place fixed therefor. In such case the assessed valuation of each and every county shall be subject to equalization as though the notice of intention to make no changes had not been issued.

§ 8. Certificate of Changes to County.—Whenever the State Board of Equalization shall have raised or lowered the assessed valuation of property in any county, it shall prepare a verified certificate of such action and forward the same to the county clerk of the county affected. Upon receipt of this certificate, the county clerk shall at once correct the assessment roll by adding or deducting the percentage from each and every assessment to which the action of the State Board of Equalization applies.

When the State Board of Equalization has completed its work, it shall notify also all counties whose assessments were not changed of that fact.

§ 9. Certificate to Auditor.—Immediately upon the completion of its work and not later than May first in each year, the State Board of Equalization shall certify to the Auditor of Public Accounts the final equalization value of the property assessed in each county in the State. The Auditor of Public Accounts shall at once compute the amount of taxes due from each county on the property assessed upon its rolls and shall cause to be printed and sent to each county clerk, each county court and each fiscal court, or its successors in powers, a statement showing the assessments made on property within each county and the State taxes due therefrom. In its report to the Auditor of Public Accounts the State Board of Equalization may give the assessed property by counties in such cases or in such detail as it shall deem necessary, and the Auditor of Public Accounts shall publish his statement in substantially the same detail.

ARTICLE THREE.

Duties of the County Clerks in Relation to the Revenues.

§ 1. County Clerk to Check the Roll.—The county clerk shall, after the examination and approval of the assessment roll by the board of supervisors attesting the accuracy of the extensions and additions on said books, make the additions

for each of the columns or lines required to be added and determine the aggregate value or other totals in said assessment roll. He shall also make a recapitulation on blanks to be furnished by the Auditor of Public Accounts and record a copy of said recapitulation in said assessment roll with his official seal attached, and send another copy to the auditor of public accounts. It shall be his duty to see that all footings, additions and recapitulations are correct.

He shall annually make out, for the use of the sheriff or collector, in a book furnished by State Tax Commission, a correct list of all tithes, and shall deliver the same to the sheriff or collector on or before the first day of March, and take his receipt therefor. For attesting the accuracy of the extensions and additions on said book and for making the additions of each column, and for making out said lists of tithes for the sheriff, and for computing and extending the amount of the taxes due, the county clerk shall be allowed annually, out of the State treasury, three (3) cents for each tax computed against any taxpayer, and also for each line calling for the total values and total taxes. The clerk shall present his account to the county court, verified by his affidavit, which shall be approved and allowed by the court, if found correct, and duly certified to the auditor, who shall draw his warrant on the treasurer for the amount, and for making out said recapitulation sheet and recording the same in the tax book, said clerk shall receive two cents for each line across the page thereof, including the last number of total values and the same compensation for copy certifying said recapitulation sheet to the auditor, to be ascertained by the auditor and paid by the treasurer on the warrant of the auditor. It shall be the duty of the county clerk, after the approval of the tax books by the Board of Supervisors, to mark with a perforating punch, each line of said tax book and the recapitulation sheet, or sheets, upon which a list is not already entered. The fiscal court shall furnish the clerk with said punch. The failure of the county clerk to comply

with this provision will subject him to a fine of fifty ($50.00) dollars which may be covered by warrant or indictment.

§ 2. County Clerk's Preliminary Report to State.—The county clerk must, on or before March first in each year, prepare for the assessment roll of his county, as corrected by the county tax commissioner under the orders of the Board of Supervisors, a statement in duplicate, showing in separate columns:

(1) The number of acres of land.

(2) The total value of all property.

(3) The value of all lands.

(4) The value of all improvements on land.

(5) The value of personal property in such classes as the State Tax Commission shall prescribe.

(6) The assessed value of all property sold for delinquent taxes.

(7) Such other items as the State Tax Commission or the auditor of public accounts shall prescribe.

As soon as it is prepared, the clerk shall transmit, by mail, one copy thereof to the auditor of public accounts and the other to the State Tax Commission.

§ 3. County Clerk to Complete the Roll.—As soon as the county clerk receives from the State Tax Commission a statement of the changes ordered to be made by it, when acting as a State Board of Equalization in the assessment of the county, he must make the corresponding changes in the assessment roll of his county by entering the same in a column to be provided with a proper heading in the assessment book or books. In computing the assessments so changed, any fractional sum when equal to or more than fifty cents shall be counted as one dollar, and any less than fifty cents shall be omitted, so that the value of any separate assessment shall contain no fraction of a dollar.

§ 4. County Clerk to Extend the Taxes.—The county clerk must then compute and enter in a separate money column in the assessment book or books, the respective sums,

in dollars and cents, rejecting all fractions of a cent, to be paid as a tax on the property therein enumerated, showing also the total amount of all taxes, and the total value of all property as assessed and equalized.

§ 5. County Clerk's Oath.—On or before June first in each year the county clerk must deliver the corrected assessment book or books, with the taxes entered therein, to the sheriff, with an affidavit attached thereto, and subscribed by him substantially as follows:

"I, ..., county clerk of the county of ....., do swear that I have examined the assessment book or books of this county and find that they are properly corrected to conform to the action of the Board of Supervisors, and that I have further corrected them to conform to the action of the State Tax Commission; that I have reckoned the respective sums due as taxes, and have added up the columns of valuation, taxes, and acreage as required by law."

§ 6. County Clerk to Charge the Sheriff With Taxes and Hand Final Report to Auditor.—On delivering the assessment book or books to the sheriff, the county clerk must charge the sheriff with the full amount of taxes levied, except the taxes due the State on assessments made by the State Tax Commission and entered in the State assessment roll. He shall forthwith transmit to the auditor of public accounts, in such form and detail as the auditor shall prescribe, a verified statement of the accounts so charged showing separately State and local taxes. Any county clerk failing to forward such statement to the auditor of public accounts for ten days after the roll has been delivered to the sheriff shall forfeit to the Commonwealth one thousand dollars, to be recovered on his bond by action brought by the attorney general in the name of the auditor of public accounts.

§ 7. Change of Sheriffs.—When any assessment roll is transferred from one sheriff to another, the county clerk

shall credit the one and charge the other with the amount then outstanding on the assessment roll.

COLLECTION OF TAXES.

SUBDIVISION 2.

COLLECTION BY SHERIFF—BOND AND DUTIES.

§ 1. Sheriff to Collect.—The sheriff by virtue of his office shall be collector of all state, county and district taxes, unless the payment thereof, is by law, especially directed to be made to some other officer.

§ 2. Sheriff Bond and Quietus — Qualifications of Sureties—Lien.—The sheriff or collector shall, on or before the first day of March next succeeding his election, and on or before the said day annually thereafter, enter into bonds with surety for the faithful performance of his duties. A quietus by the auditor of public accounts, and from the fiscal court of his county for the preceding year shall be produced by each sheriff or collector to the county court on or before that day, and no tax book shall be delivered to the sheriff or collector after the first year of his term who shall fail to exhibit such quietus on or before that date. He may execute bond at any time after he receives his certificate of election up to and including the first day of March succeeding his election, and it shall be the duty of the judge of the county court to hold a court at any time the sheriff may request for that purpose. The county judge shall judge of the sufficiency of the surety, and in no case shall sureties be taken who are not jointly worth subject to execution after the payments of all their debts and liabilities, a sum equal to the aggregate amount of money, which may probably be received by the sheriff or collector during the year succeeding the execution of the bond. The Commonwealth, the county and taxing district shall have a lien from the date the sheriff begins to act upon the real estate of the sheriff therein secured or afterward acquired by him, which shall not be discharged

until the whole amount of money collected by the sheriff or collector, or for which he may be liable to them respectively, shall have been paid, and the same lien shall exist upon the real estate of a usurper of the office of sheriff or collector, or a de facto sheriff or collector, or any person who may act as sheriff or collector.

§ 3. Failure to Execute Bond Forfeits Office—Appointment of Sheriff or Collector.—On failure of the sheriff or collector to execute bond and qualify as hereinbefore provided, he shall forfeit his office, and the county court may appoint a sheriff or collector to fill the vacancy until a sheriff or collector is elected, or it may appoint a collector for the county of all moneys due the State, county or taxing district authorized to be collected by the sheriff, or it may appoint a separate collector of all the moneys due the state, county or any taxing district thereof during the vacancy in the office of sheriff; and in the event the county court fails for thirty days to appoint a collector of money due the State the auditor of public accounts may appoint a collector thereof. Such collectors shall, within ten days after their appointment, execute bond as required of the sheriff, to be approved by the county court, and if the bond be not executed within the said time the appointment of another collector may in like manner be made and qualified; but such collector shall only be required to give bond for collecting such taxes or moneys as may be mentioned or provided for in order of the county court appointing him.

§ 4. Sheriff or Collector Who Forfeits Office—Not to be Appointed to Certain Offices.—No sheriff or collector who shall forfeit his office under the preceding section, or who shall resign his office, shall be appointed deputy sheriff or collector for the county, or elisor or deputy collector or a deputy elisor; and if such appointment be made he shall receive no compensation for his services as such.

§ 5. Sheriff's Revenue Bond.—The bond of the sheriff or collector shall be, in substance as follows: We, A. B.

(sheriff or collector, as the case may be), and C. I., and E. F., his sureties, bind and obligate ourselves, jointly and severally to the Commonwealth of Kentucky, that the said A. B. (sheriff or collector, as the case may be), shall faithfully perform his duties. Witness our signature this ..... day of ..... The bond shall be executed in duplicate, one of which shall be filed and recorded in the county clerk's office, and the other shall be sent to the auditor of public accounts and filed in his office.

§ 6. County Court May Require Additional Bond.—The county court may require the sheriff to give an additional bond or bonds, with good surety, to be appointed by the county court whenever it may deem the interest of the State or county demands; and the sureties on all the bonds executed by the sheriff shall be jointly and severally liable for any default of the sheriff during the term in which said bond may be executed whether the liability accrues before or after the execution of such bond or bonds.

§ 7. Outgoing Sheriff to Deliver Office and Settle—Penalty.—The outgoing sheriff, as soon as his successor has been qualified and his bond approved, shall immediately vacate his office, deliver to his successor all books, papers, records and other property held by virtue of his office, and shall make a full and complete settlement of his accounts as sheriff. On the failure of any outgoing sheriff for ten days to comply with the provisions of this section he shall be deemed guilty of a misdemeanor and, on conviction, be fined in a sum not less than fifty nor more than five hundred dollars, and be liable on his bond for any default.

§ 8. Death of Sheriff—Sureties May Nominate Collector.—If the sheriff shall die, resign or be removed during his term of office, his sureties shall have the right to nominate a person to collect the revenues for that year, and upon their written nomination of such person he shall be appointed by the county court, and the sureties shall remain liable to the Commonwealth for the taxes with which their principal was

charged; provided, that this section shall not apply when in any case the sureties, in the opinion of the county court, are not in the aggregate worth, in property subject to execution, above their debts, the amount of the taxes with which their principal was charged.

§ 9. Office at Courthouse—Books Kept By—Balances. —The sheriff shall keep his office at the county seat of the county, except in counties where the sheriff has an office established in cities or towns other than the county seat, in which counties the sheriff shall continue his office at the place now established and the fiscal court shall provide him with a room or rooms for an office with a vault or place of safety in which to keep the records of his office. He shall keep an accurate account of all moneys received by him, showing the amount thereof, the time when, and from whom received and on what account; also, of all the disbursements made by him, the amount thereof, to whom paid, the time of payment, and on what account; and he shall so arrange and keep his books that the amounts received and paid on accounts of separate and distinct or specific appropriations shall be exhibited in separate and distinct accounts. He shall balance his books on the first day of each month, so as to show the correct amount on hand belonging to each fund on the day the balance is made.

§ 10. Sheriff's Books Open to Inspection.—The books of the sheriff shall at all times be open to the inspection of the Auditor of Public Accounts, the Auditor's agent, the fiscal court or any member thereof, the Commonwealth's and county attorneys, or any taxpayer or person having any interest therein.

§ 11. Bookkeeping—Form of—Auditor to Adopt.—It shall be the duty of the Auditor of Public Accounts to adopt a form of bookkeeping and furnish the books not later than March 1st, to be paid for as other county records, for the several sheriffs and collectors, and all sheriffs and collectors are required to keep their books and accounts in the manner

and form required by the Auditor of Public Accounts, and on intentional failure of any sheriff or collector to keep his books in an intelligible manner and according to the form prescribed by the Auditor of Public Accounts and to make the entries as required by law, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than fifty nor more than two hundred dollars, and on failure of the Auditor of Public Accounts to furnish the sheriffs and collectors with such form of bookkeeping and books, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than one hundred dollars nor more than five hundred dollars. The failure to furnish any sheriff or collector such form of bookkeeping and books shall be deemed a separate offense. The Franklin Circuit Court shall have jurisdiction to try each offense against the Auditor of Public Accounts for violations of this section.

§ 12. Office to be Kept Open—Taxes, Dues, Retained Out of Claims—Witness Fees.—The sheriff shall keep his office open for the collection of moneys which he may be entitled to receive, at all reasonable times, except Sunday and legal holidays; and when any money is paid him, he shall immediately enter the same upon his record books and give to the person paying it a receipt therefor, specifying therein the amount and on what account the same was paid, and when paying any money he shall take a similar receipt. He shall retain the amount of tax and other public dues against any person or corporation or of any claim allowed by the Commonwealth or fiscal court to such person, except claims allowed for attendance as a witness, notwithstanding any assignment of the same.

§ 13. Deputy Sheriffs—Appointment—Bond.—The sheriff or collector may, with the approval of the county court, appoint one or more deputies, and take bond to himself for the faithful discharge of the duties of such deputies; but in all cases the sheriff shall be liable on his bond or bonds

for any misconduct or fault of such deputies; any deputy may be removed at any time by the sheriff.

§ 14. Justices' Districts Visited to Receive Taxes—Notice.—The sheriff or one of his deputies shall, at least once every ninety days, between March first and November first, visit each justice's district of the county for the purpose of receiving taxes; and he shall give notice of the time and place where he will receive taxes in such districts by written or printed notices posted at three or more public places therein, for not less than ten days before the day designated for that purpose.

§ 15. Taxes When Due—Reports and Payments to Auditor—Penalty.—The sheriff or collector of the State revenue in each county of this Commonwealth shall, on the first day of May, June, August, September, October, November, December, under oath, report to the Auditor of Public Accounts the amount of all taxes which he has collected from the State into the State treasury by the first day of December in each year and upon his failing to do so he and his sureties shall be liable therefor, and shall be proceeded against at the first term thereafter of the Franklin Circuit Court. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the Franklin Circuit Court, and fined not less than one hundred dollars nor more than five hundred dollars for each offense, and it shall be the duty of the Auditor of Public Accounts to report to the grand jury of Franklin County at the next term of said court after such failure to report, the name of such sheriff or collector so failing to report. The sheriff or collector shall be required by the Auditor of public accounts to pay a penalty of six per centum on all taxes collected and unpaid by him on the 31st day of December in each year. The Auditor of Public Accounts in his settlement with the sheriff or collector, shall charge him with the penalties accruing under the provisions of this act.

§ 16. Sheriff Not to be Interested in Public Works nor Buy Claims—Penalty.—No sheriff or collector shall be concerned or interested, directly or indirectly, in the construction of any public works or improvements made or undertaken, in which the county or State shall be directly or indirectly interested, or on which he may be required to pay money, nor speculate in any claim against the State or county. Any sheriff or collector violating the provisions of this section shall be guilty of a misdemeanor, and, on conviction, shall be fined a sum not less than five hundred and not more than two thousand dollars for each offense.

§ 17. Misapplication of Funds Collected—Penalty.—It shall be unlawful for any sheriff or collector to apply or use any money received by him for any other purpose than that for which such money shall have been paid or collected; every such application shall be deemed a misdemeanor, and on conviction, the sheriff or collector shall be fined not less than one hundred nor more than five hundred dollars for each offense.

§ 18. Sheriff's Settlements—Exceptions to—Appeal from Judgment on.—Each sheriff or collector shall, when required by the fiscal court, settle his accounts of county or district taxes, and at the regular October term of each year the fiscal court shall appoint some competent person other than the Commonwealth's or county attorneys to settle the accounts of the sheriff or collector of money due the county or district. The report of such settlement shall be filed in the county clerk's office, and be subject to exceptions by the sheriff or collector or county attorney, who shall represent the Commonwealth and county, and the county court shall try and determine such exceptions. An appeal may be prosecuted by either party from the judgment of the county court on such settlement, in the same manner as provided by law for appeals from judgments of the quarterly court, except that the county attorney shall not be required to give an appeal bond, or actions may be instituted in any court of

competent jurisdiction to correct the settlement; and the settlement, when approved, shall be recorded in the county clerk's office.

§ 19. Reports to County of Taxes Collected.—The sheriff or collector of the State and county revenue of each county of this Commonwealth shall, on the first day of May, June, July, August, September, October, November and December in each year, report under oath to the county court of his county the amount of State and county taxes he has collected, together with all fines, forfeitures or money, or any other account that shall have been received or collected by him, showing in said report the amount collected for and belonging to each particular fund, for which such revenue or money may be intended, and the disposition of such revenue or money collected by him. Said report shall be filed and recorded in a separate book furnished by the county clerk for that purpose, which shall be open for inspection in the office of the county clerk. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the county of his residence, and fined not less than one hundred dollars nor more than five hundred dollars for each offense.

§ 20. Taxes When Due—Interest and Penalty.—All State, county and district taxes, except as otherwise specially provided, shall be due and payable on and after the first day of June after the assessment, and all taxpayers whose taxes are not paid on the first day of December after the same are due shall be deemed delinquent, and such taxes shall bear interest at the rate of six per cent. per annum from the first day of December after they are due until paid; and any person or persons failing to pay their taxes by the first day of December in the year following the assessment of such taxes, shall pay a penalty of six per centum additional on the taxes due and unpaid. The sheriff or collector whose duty it is to receive or collect the taxes shall collect the interest and penalty and account for the same in the same

way in which they are required to collect and account for the taxes.

§ 21. Sheriff to Record Payments in Assessment Roll.—The sheriff must mark the date of payment of any tax in the assessment book opposite the name of the person paying.

§ 22. Tax Receipt.—The sheriff must give a receipt to the person paying any tax, specifying the property against which the tax was assessed, the amount of the assessment and the amount paid.

§ 23. Form of Tax Receipt.—The Auditor of Public Accounts shall prescribe the form of and furnish the receipts to be given to taxpayers by the sheriff and they shall be uniform each year throughout the State and distinguished from year to year by difference in color or design, and shall plainly show the year for which the taxes have been paid and the county in which paid. Provided, That the tax receipts to be used by the sheriff for the payment of local taxes only on property assessed by the State Tax Commission, the State tax on which is to be paid directly to the State, shall be different in form and color from those for the taxes on other property on which both State and local taxes are collected.

All tax receipts and the stubs thereof shall be numbered consecutively, and charged to the sheriff by said numbers and he shall return to the Auditor of Public Accounts and be credited therewith, all tax receipts not issued at the time that he makes his final settlement with the Auditor. He shall, however, retain the stubs thereto as part of his office records.

§ 24. Payment of Taxes on Single Parcels of Real Estate.—The taxes on any particular lot, piece or parcel of land contained in any assessment may be paid separately from the whole assessment, if such lot, piece or parcel has a separate valuation in the assessment roll. The sheriff shall make an entry on the margin of the assessment book showing what certain property has been released by the payment

of the taxes as herein provided, together with the amount of such taxes specfically set forth.

Joint Owner Paying Tax Has Lien.—When land owned by two or more persons shall be assessed conjointly, and any one or more of them shall not pay their portion of the tax, any such owner paying the whole tax, or who shall redeem the whole tract after it has been sold for delinquent taxes, shall have a lien on the delinquent's portion for the tax justly owing by such delinquent, and may sue for and recover the same.

Court Authorized to Apportion Assessment.—When two or more persons own land which has been assessed as one tract, any one or more of them, after partition of the same, and upon ten days' notice to the other owners, may make application to the county court of said county for an apportionment of the assessment; and the said court is hereby authorized to apportion the assessment among the owners according to the value of their respective interests, as shown by the proof introduced by them. If the delinquent taxes are due on said land, any one or more of said owners may have his portion released therefrom by paying to the officers to whom such delinquent taxes are payable his pro-rata share thereof, as ascertained by the judgment of apportionment, and said judgment shall be final, unless an appeal therefrom to the circuit court, which is hereby given jurisdiction, be prosecuted within sixty days from the rendition of the same.

§ 25. Assessment Roll Sole Warrant for Collection of Taxes.—The assessment roll shall constitute the sole warrant for collecting taxes and shall be a sufficient warrant for enforced collection. Any sheriff or other person receiving any money tendered in payment of taxes, except as hereinafter in this act provided, when such taxes are not charged on the assessment roll, shall be guilty of a felony, and on conviction thereof shall be confined in the penitentiary for one year. The money so collected shall be recovered under his bond. Provided, however, that whenever, in the performance of his

duties, the sheriff shall discover any property subject to taxation that has been omitted from the assessment roll, it shall be his duty to immediately report the property with a description thereof to the county clerk. The county clerk shall at once apply to the county court for an order to assess the property, and on the issuance of the order shall immediately enter the property in the roll with a valuation and assessment against it, to be approved by the court, as nearly as may be in conformity to the value and assessment of other similar property, and shall extend the taxes against it. The sheriff shall then collect the taxes. If the person whose property has been assessed in this manner shall be dissatisfied with the valuation placed thereon by the clerk and by the county court, he shall pay taxes to the sheriff under protest, and having done so may appeal to the State Tax Commission, and the commission shall fix the value. Pending decision of the appeal, the sheriff shall hold the taxes paid under protest and shall adjust the amount to conform to the decision. If the omitted property which the owner failed to list in the statement which taxpayers are required to file with the county tax commissioner the making of an appeal either to the county court or to the State Tax Commission shall not work any postponement of the application of delinquency penalties. But in all other cases no penalties for delinquency shall apply until ten days after the appeal shall have been decided.

§ 26. Sheriff's Commissions.—The sheriffs or tax collectors shall be allowed by the Auditor of Public Accounts the following commissions upon the sums collected or accounted for or paid into the State treasury in each year: Upon the first five thousand ($5,000.00) dollars, ten per centum, and upon the residue, four per centum. There is hereby appropriated for each year out of any money in the State treasury not otherwise appropriated, the sums necessary to pay the above commissions, on the Commonwealth's share of the taxes. He shall be allowed by the treasurer of

the county ten per centum upon the first five thousand ($5,000.00) dollars of the county revenue collected and four per centum upon the residue. Provided, That in no case shall the aggregate annual compensation of the sheriff for all official services exceed five thousand ($5,000.00) dollars, independent of the compensation of legally authorized deputies and assistants. Provided, further, That in case any city arranges for the collection of city taxes by the sheriff on the basis of the county assessment rolls, the compensation therefor shall not exceed two per centum of the taxes so collected.

Before the county treasurer, any city treasurer or auditor shall allow the commissions provided for in this section, he shall certify to the Auditor of Public Accounts the amounts to be allowed, at the rates provided for in this section, and the Auditor of Public Accounts shall certify back to the county or city treasurers the amounts which shall be paid. In case the fees or commissions allowed under this section, at the rates herein provided for, exceed five thousand ($5,000.00) dollars the amount to be allowed by the counties, the amount to be allowed by the cities, and the amount to be allowed by the Commonwealth, in the aggregate of five thousand ($5,000.00) dollars shall be divided in proportion as the commissions on the county taxes, State taxes and the city taxes bear to the total commissions so computed.

It shall be the duty of the Auditor of Public Accounts to ascertain and determine that the aggregate commission shall not exceed five thousand ($5,000.00) dollars.

§ 27. Tax to Operate as Judgment.—For a period of five years every tax has the effect of a judgment against the person, and every lien created by this act has the force and effect of an execution duly levied against all the property of the delinquent; the judgment is not satisfied nor the lien removed until the taxes are paid or the property sold for the payment thereof.

§ 28. Tax on Personal Property a Lien on Real Estate.—Every tax due and assessed upon personal property is a lien for a period of five years upon the real property of the owner, situated in the same county. Every tax due upon real property is a lien against the property assessed; and every tax due upon improvements on land assessed to some person other than the owner to the land is a lien upon both the land and the improvements, which liens attach as of the first day of September in each year. Provided, That such liens for taxes on personal property and improvements shall not prejudice the rights of purchasers of such real estate acquired before proceedings shall have been instituted or steps taken to subject the same to such lien.

Whenever the owner of land shall, in order to protect his title, pay the taxes upon any improvements situated thereon but assessed to some other person than the owner of the land, he shall have a lien upon said improvements equal to the amount of the taxes paid.

§ 29. Tax Collected from Persons Removing or Concealing Property.—It shall be the duty of the sheriff or collector who at any time has reasonable grounds to believe and does believe that any person from whom a tax is due is about to remove his property from the State, county or taxing district or to conceal the same, to immediately collect said taxes as hereinafter provided for the collection of taxes, costs and penalties of delinquent taxpayers.

§ 30. Secured Taxes Not to be Collected by Summary Process.—Taxes which, in the opinion of the sheriff, are a lien on real estate of an amount sufficient to secure the full payment thereof with penalties and costs if the tax become delinquent shall not be collected by distraint and sale nor by attachment as provided for in subdivision ..... of this article. But all other taxes shall, if payment be refused under section twenty-nine immediately above, or if they become delinquent, be collected by distraint and sale or by attachment. As soon as any taxpayer becomes delinquent, the sheriff or the col-

lector of the county where the property is liable shall distrain sufficient personal property of such delinquent, if found in the county, to satisfy all taxes, interest and penalties due. If a sufficient amount of personal property be not found, then he will levy on a sufficient quantity of the delinquent's land for that purpose. But if no land be found belonging to the delinquent, the sheriff shall levy on any real estate owned by the delinquent at the time of assessment for the taxes or a sufficient amount to satisfy the taxes, cost and penalties due. If the sheriff makes illegal or unreasonable seizure and levy for taxes, he shall be liable in damages to the party aggrieved. A sheriff or tax collector shall sell for cash any property belonging to the delinquent taxpayer so levied upon or as much thereof as will pay the taxes due, penalties, interest and cost and his commission, in the same manner that proerty is sold under execution, except that the land shall not be valued, and shall be advertised by posting, for fifteen days before the sale, a written or printed notice at the courthouse door, and by publication once a week for four consecutive weeks prior to the day of sale in a newspaper of general circulation, if there be one in the county; if not, then by printed handbills posted for fifteen days before the sale at the courthouse door and in three or more conspicuous places in the taxing district; and he shall, not less than fifteen days before the sale, mail to the delinquent a postal card addressed to his place of residence or place of business, if such can be ascertained, notifying him of the time and place of sale and in order to cover the cost of such advertisement and notification, the sheriff or collector shall have one dollar for each person whose property is advertised, to be paid by the delinquent, but in no event to be paid by the State, county or taxing district.

SUBDIVISION 3.

Collection of Taxes by Attachment.

§ 1. Collection of Taxes—Sheriff to Give Notice.—If

the sheriff, his deputy or other persons having revenue, county levy or other taxes of any character, or other public dues not secured by real estate, in his hands for collection, believes another person to be indebted in money or property to the person owing taxes or public dues, and believes he cannot otherwise collect the tax, he shall deliver, or cause to be delivered to the person owing the taxes or public dues, and to the person owing him, anywhere he may be found, written notice in substance as follows: "Mr. A. B., the taxes due by C. D. amount to the sum of $..... cents. To that extent you are notified not to pay or deliver to him any money or property which you now owe, or may hereafter be indebted to him, and to appear before the county court of ..... county, on the first day of its term, to show cause why you should not be adjudged to pay said taxes. This ..... day of ....., nineteen hundred and .....

"....., Sheriff."

§ 2. Effect of Notice—Trial Judgment—Sale of Property.—This notice shall be signed by the sheriff, his deputy or by the collector, and shall operate to enjoin the person named in it from paying the amount mentioned in the notice, money, property, notes, accounts and other things of value, owing at the time of the service of the notice, or accruing thereafter, until the matter is heard by the county court. On the hearing by the county court, the debtor of the delinquent shall be compelled to disclose, in open court, all matters of account and indebtedness, whether of money, property or labor, owing at the date of the notice, or incurred thereafter. The court shall direct the said debtor to pay or deliver to the sheriff or collector any money, property or other thing then, or at the time notice was served, due said delinquent, or to the extent of such taxes and costs, or to the extent of his liability, including such as accrued after notice, though paid or discharged; and, if it be property, the sheriff shall sell the same, after advertising by hand bill posted at the court-house door for ten days. If the person so indebted to the

person owing taxes fail to attend, or fail to make disclosure, the court shall render judgment against them for all the taxes.

§ 3. Delinquent Not Released Until Tax Paid.—The person owing taxes shall not be discharged from liability for them until they are fully paid, or the amount realized under the proceedings aforesaid.

§ 4. Notice May Include All Persons Indebted.—All persons indebted to the person owing taxes may be included in the same notice, though residing out of the county of the sheriff or collector.

§ 5. Docket—How Made Out—Parties.—The proceeding shall be docketed in the name of the Commonwealth and, if necessary, to the interest of the Commonwealth, the court may cause other parties to be brought in before it, and be made party to the proceedings.

§ 6. Judgment—Defenses.—The court may hear evidence, and in its judgment, shall provide for the payment of the State revenue, the county levy due, and, if there be other taxes due the court shall direct the payment thereof; Provided, That the delinquent shall have the right to defend by showing, first, that the property has never been assessed, but it shall not be sufficient to show a defective assessment merely; second, that the property is not subject to taxation; third, that the taxes have been paid.

SUBDIVISION 4.

Collection of Taxes Assessed on the State Assessment Roll.

§ 1. Certain Taxes to be Paid to State Treasurer.—All taxes assessed on the State assessment roll shall be paid directly to the State Treasurer.

§ 2. Notice to State Taxpayers.—The Auditor of Public Accounts shall each year on or before January first send to each company or person, whose property is assessed on

the State assessment roll, an order setting forth the amount of the assessment and the amount of the taxes due and payable and directing the taxpayer to pay the amount to the State Treasurer.

§ 3. State Treasurer to Receipt for Taxes.—The State Treasurer upon receipt of any taxes shall send the taxpayer a receipt therefor, and shall send the Auditor of Public Accounts each day a statement showing the amounts paid and by whom, and the Auditor shall mark them paid on the State assessment roll with the date of payment.

§ 4. State Taxes Due When.—All of such taxes shall be due and payable at the same time as other taxes and shall become delinquent on the same date as other taxes, and the same penalties shall attach as in the case of other taxes.

§ 5. Injunction Not to Issue Against State.—No injunction shall ever issue in any suit, action or proceeding in any court against the Commonwealth or against any officer thereof to prevent or enjoin the collection of any taxes levied under the provisions of this act; but after the payment of the taxes, action may be maintained to recover any tax illegally collected in the manner provided in the next section hereto.

§ 6. Companies May Sue to Recover—How—When.—Any company or person claiming to be injured or aggrieved by the assessment of property may after having duly presented its or his objections before the commission or Board of Supervisors as provided for in this act, but not if he has failed or neglected so to do, bring an action for the recovery of any taxes, penalties or costs paid on such assessment. But no such action shall be brought later than six months after the day on which the taxes were due, nor unless such company or person shall have paid the taxes and shall have, on paying the taxes, filed with the Auditor of Public Accounts or sheriff a written protest, stating whether the whole assessment is claimed to be void, or if a part only, what part, and the grounds upon which such claim is

founded; and when so paid under protest, the payment shall in no case be regarded as voluntary. Whenever under the provisions of this section an action is commenced against the State Treasurer, it shall be instituted in the Franklin Circuit Court. The Attorney General shall defend the action. The provisions of the code as to pleadings, proofs, trials and appeals are applicable to the proceedings herein provided for. A failure to begin such action within the time herein specified shall be a bar against the recovery of such taxes.

ARTICLE 1.

SUBDIVISION 1.

COLLECTION OF DELINQUENT TAXES ON THE STATE ASSESSMENT ROLL.

§ 1. Taxes When Delinquent.—At the close of business on December first in each year, all taxes appearing unpaid on the State assessment roll are delinquent. Thereupon the same penalties shall attach as in the case of other taxes.

The taxes levied under the provisions of this act shall constitute a lien upon the property and franchises of every kind and nature belonging to the companies subject to taxation on the State assessment roll, and that lien shall attach on the first day of September of each year. Every tax herein provided for has the effect of a judgment against the company, and every lien created by this act has the effect of an execution duly levied against all property of the delinquent; the judgment is not satisfied nor the lien removed until all such taxes, penalties and costs are paid, or the property sold for the payment thereof.

§ 2. Proclamation of Delinquency.—The Auditor of Public Accounts shall prepare a list of delinquent taxpayers and shall certify the same to the Governor, who shall issue his proclamation, declaring these taxpayers delinquent. The proclamation shall be published by the Secretary of State

once each week for three successive weeks in a daily newspaper of general circulation, published at the State Capital, and in one paper of general circulation published in Louisville, and one of general circulation published in Lexington. The proclamation shall recite the fact that if these taxes are not paid on or before February first next thereafter action will be commenced to recover the taxes, and shall recite the additional charges and penalties which will be incurred. A charge of fifty cents for each assessment shall be added to the amount due to cover the cost of publishing the delinquent list.

§ 3. Attorney General to File Suits.—As soon as possible after February first in each year, the Attorney General shall file suits in the circuit court of Franklin County against all companies then appearing delinquent, as defendants to recover the amount due the State. Suit shall be brought for the amount of taxes, penalties, and costs due with interest at six per cent. per annum on the entire amount from the first day of January last preceding, together with the following costs; five dollars for each suit brought, together with the actual cost of action to be allowed by the court. The provisions of the code relating to the pleadings, proofs, trials and appeals are hereby made applicable to the proceedings herein provided for, and writ of attachments may be issued.

Receivers May be Appointed.—In the case of public utility companies, the seizure and sale of whose property might result in damage or inconvenience to the public by stoppage of the service, receivers may be appointed by the court to collect the income of such companies until the amount of the judgment be recovered. The State assessment roll shall be prima facie evidence of the amount of the taxes due, and of the validity of the assessment. Invalidity of the assessment cannot be pleaded as a defense in such actions, inasmuch as another remedy has been hereinbefore in this act provided for persons claiming to be aggrieved or injured by the assessments.

ARTICLE 2.

Bonds of Officers—Penalties Thereunder.

§ 1. Bonds of Officers—Bind to What.—The bonds of all officers mentioned in this act shall bind them and their sureties for the faithful performance of their duties and for all moneys which shall come to their hands by virtue or color of their offices, and the strict accounting of all moneys due by them to the State, or other taxing districts, and for the correctness of all amounts claimed and collected by them as commissions or compensation for their services.

§ 2. Penalty—How Enforced.—Whenever any penalty is provided for in this act it may, unless otherwise specially stated, be enforced either by indictment in the circuit court of the county or by action in any court having competent jurisdiction.

§ 3. Penalty When Not Prescribed.—When no other penalty is mentioned for a failure to do an act or the doing of an act forbidden or required by this act, the penalty in all such cases shall not be less than ten nor more than five hundred dollars.

§ 4. Officer Not to Retain Fee.—No officer named in this act shall retain any part of the compensation allowed his deputy or deputies longer than thirty days. Any officer violating the provisions of this section shall be deemed guilty of a misdemeanor, and, on conviction, be fined not less than five hundred dollars for each offense.

§ 5. Penalties for Failure of Duty by County Tax Commissioner.—The county tax commissioner shall, for any failure of his duty under the law, where no other penalty is provided, be fined in any sum not less than twenty-five dollars nor more than fifty dollars.

§ 6. Remedy for Non-performance of Duty by Officer.—Anyone injured by failure in or the improper performance of the duties of the county tax commissioner or sheriff, shall have a remedy on his official bond, and the criterion of his

recovery shall be the value of the property lost by reason of such failure. No such action shall be maintained unless such person shall allege and prove that he made diligent efforts to have such property assessed, and offered to pay the taxes thereon, and on all other real property of his liable to assessment.

§ 7. Clerk Failing to Pay Redemption Money—Penalty.—If any clerk shall fail to pay the redemption money to the person entitled thereto upon demand, he and his sureties shall be liable for the same and twenty per cent. interest thereon annually from the time he received it until paid.

§ 8. Selling Twice—Penalty.—If any sheriff or collector shall knowingly sell the same tract or parcel of land or any personal property, more than once for the same tax, he shall be fined one hundred dollars, and be liable upon his official bond for all damages which may be sustained by any party aggrieved.

§ 9. County Attorney to Prosecute.—The county attorney shall prosecute under the preceding sections, and he shall receive for his services twenty-five per cent of the fine recovered.

ARTICLE 3.

Providing That Certain Securities, Bonds and Stocks Shall Be Stamped by the Assessor.

§ 1. No judgment shall be rendered in any court in favor of any taxpayer of the State of Kentucky in an action to recover any sum on any note, bond or mortgage unless such note, bond or mortgage has endorsed thereon the words: "Assessed by the Assessor," over his signature showing the year when said endorsement was made. It shall be a complete defense to any action, seeking the recovery of property of any kind or character, that the taxes, State, local and municipal, have not been paid thereon, for and during the time the party claiming said property has been the owner

thereof. Provided, however, that the provisions of this article shall not apply to the mortgages, stocks, bonds or notes of any bank, trust company or corporation that pays a tax to the Commonwealth of Kentucky, in its taxing district, on all its property located in Kentucky.

ARTICLE 4.

§ 1. Nothing in this act shall be construed as invalidating any tax levied, or which should have been levied or any assessment of property for purposes of taxation made or which should have been made prior to the passage of this act nor as suspending the collection or in any way changing the mode of or the procedure in the collection of any such tax, or of any tax which became a lien on any property prior to the passage of this act. All taxes to be levied and assessed as of the first of September, 1916, and all taxes to be collected for the fiscal year ending June 30, 1917, shall be levied, assessed and collected under the laws in force prior to the passage of this act. In so far as any such taxes, assessments, collections or any tax lien, are concerned, all laws relative thereto in force prior to the passage of this act, shall be deemed of full force and effect until said taxes to be paid thereunder shall have been paid, or the property subject thereto shall have been sold for the non-payment of said taxes. Nor shall anything in this act be construed as invalidating or suspending any provision of the law in force prior to the passage of this act providing for the retrospective assessment of any property for purposes of taxation which should have been assessed prior to the passage of this act. Nor shall the provisions of this act be construed as applying to any suit or action now pending in any court and affecting the validity of any tax. Should the assessment or levy of any tax levied under the laws, in force prior to the passage of this act, be held to be invalid, on account of any failure of any assessing or taxing official to comply with the requirements of the statutes, said property shall be assessed

by the proper officers under the provisions of the law as they existed prior to the passage of this act.

§ 2. Because of the gross inequalities in the equalization of taxes in Kentucky and the deficits in the State treasury, an emergency is declared to exist and this act shall take effect and be in full force after its passage and approval by the Governor.

§ 3. All laws and parts of laws in conflict with this act are hereby repealed.

Mr. Montgomery offered the following amendment to House Bill No. 25, by way of substitute therefor, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Powers of County Assessor Transferred to the County Tax Commissioner.—The office of county tax commissioner is hereby created. The office of county assessor is hereby abolished under the provisions of Section 104 of the Constitution and the present incumbents shall be made county tax commissioners. There are hereby transferred to the State Tax Commission and county tax commissioners all the powers and duties heretofore exercised by, or performed by the county assessors, in so far as such powers and duties are not changed by law. The county tax commissioners and their deputies shall exercise and perform such other powers and duties as may be imposed upon them by law, or by the orders of the State Tax Commission.

§ 2. Election of County Commissioners.—The term of office of such county tax commissioners shall be equal to the term of office of the county assessors, and they shall be elected as assessors are now elected by law subject to the qualification provided for in this act, except that the county tax commissioners shall be eligible for re-election.

Penalty for Failure to Qualify.—Any person elected a county tax commissioner, who shall wilfully fail to accept

the office and discharge the duties thereof, shall be fined five hundred dollars. Each county tax commissioner herein provided for may, with the approval of the State Tax Commission, appoint as many sober, discreet, capable persons not under the age of twenty-four years, as deputies to assist him to discharge his duties, as the State Tax Commission may deem necessary, and may remove them at his pleasure. The county tax commissioner and his deputies shall read and administer the oath required to be taken by persons whose property is required to be listed for taxation. The county tax commissioner and his deputies, before they enter upon the duties of the office, shall, in addition to the oath prescribed by the Constitution, take the following oath:

Oath County Tax Commissioner to Take.—"I do swear that I will administer to every person listing property of any description the oath prescribed by law before permitting such person to give his list or answer any questions concerning same, and fix the value of property to be listed by me at its fair cash value, estimated at the price it would bring at a fair voluntary sale without favor or partiality; and I will diligently search and inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and that I will truly report all persons who shall fail or refuse to list their taxable property, after being duly called on by me for that purpose, or who have given in a false or fraudulent list, so help me God."

Provided, however, that where a taxpayer is absent from the county of his residence during all the time when the tax commissioners must take the list he may swear to his list before a notary public, whose certificate shall show that the taxpayer was sworn before giving his list.

Bond.—The county tax commissioner shall at the same time execute a bond to the Commonwealth, with good surety, to be approved by the county court for the faithful discharge of the duties of his office, which bond shall be filed in the office of, and kept safely by, the clerk of the county court,

and on which the county tax commissioner and his sureties shall be liable for any violation of the duties of his office, by himself or any of his deputies. Action may be instituted on it by the Commonwealth or any person aggrieved, and recovery had thereon, from time to time, to the extent of the injury sustained.

Work to Begin, When.—The county tax commissioner shall commence the duties of his office on the first day of September each year, and he shall assess the property in his county by justices' districts, in separate books, and he shall also make a separate book or books for each incorporated city, town or taxing district of his county, by wards or other subdivisions, as conveniences may require.

Vacancies, How Filled.—In case any person who was elected county assessor or county tax commissioner shall fail to qualify, or after qualifying as county tax commissioner shall die, resign, or be removed from office during his term of office, the vacancy shall be temporarily filled by the county judge until his successor shall have been elected as provided by law. The county tax commissioners herein provided for shall, subject to the direction, instruction and supervision of the State Tax Commission, make the assessment of all property within their counties, except as otherwise provided for, prepare the assessment books, and perform such other duties as may be imposed upon them by law. Any county tax commissioner shall be removed from office by the circuit court of the county wherein he was elected, upon petition of the State Tax Commission or any taxpayer for wilful disobedience of any just or legal order of the State Tax Commission, or for misfeasance or malfeasance in office, or wilful neglect in the discharge of his official duties, but such officer or petitioner shall have the right to appeal to the Court of Appeals.

§ 3. Compensation of County Tax Commissioner.—The county tax commissioner shall, after he has returned his tax book and the same has been corrected by the Board of Supervisors, present to the county court his account veri-

fied by affidavit, stating the total assessed value of the property listed by him as shown by his tax book thus corrected; and if said court upon investigation, finds said account to be correct, it shall certify to the Auditor the amount due to the county tax commissioner for the services required of him by law, which shall be based on the total value of the assessment made by him as above required, as follows: Six cents on the one hundred dollars of the first million and one and one-quarter cents on each one hundred dollars of the excess over one million, but no county tax commissioner shall be entitled to receive more than three thousand dollars for his services during any year, except in counties containing a city of the first class, in which the salary shall not exceed four thousand dollars. In counties in which the assessed value of property exceeds thirty-eight million dollars, the county tax commissioner shall be allowed, as compensation to deputies appointed and qualified, the sum of one thousand five hundred dollars for each seven and one-half million dollars of property which may be assessed in excess of thirty-eight million dollars. In counties where the assessment does not exceed one million dollars, the county tax commisssioner shall be paid four and one-half cents on the one hundred dollars of the entire property listed.

County Tax Commissioner's Claim to be Verified—Penalty.—Before the county court shall grant such a certificate of allowance, the county tax commissioner and his deputies, if any, shall, in open court, make and file the following affidavit, subscribed and sworn to by them before the clerk of the county court, viz.: "I do swear that I have not received from any person a list of taxable property and returned the same until the person rendering the list has made oath to the truth of the same; and I do further swear that I have, in no instance, assessed any property at a greater or less sum than I deemed a fair cash value, estimated at the price it would bring at a fair voluntary sale."

Any county tax commissioner or deputy who shall make affidavit, knowing the same to be false in any particular, shall be deemed guilty of false swearing, and, on conviction, be punished accordingly.

Deduction for Failure to do Duty—Payment of County Tax Commissioner.—A reduction of fifty cents shall be made from the county tax commissioner's compensation for each list he shall fail to report for taxation, or report without authority of law, and one dollar each for each duplicate assessment. The Auditor of Public Accounts shall draw his warrant on the State Treasurer for eighty per cent. of such allowance, and shall draw his warrant on the Treasurer for the remainder due the county tax commissioner, as herein provided, after the December session of the fiscal court, on or before which time the sheriff shall report, on oath, to said court a list of all persons, with their taxable property, so far as known, to him, who were omitted by the deputy tax commissioners; also the names of any persons duplicated by the deputy tax commissioner. The report of the sheriff shall be certified by the county clerk to the auditor, that the deductions may be made from the county tax commissioner's claim as herein provided.

§ 4. Examination of Candidates for the Office of County Tax Commissioner.—Before any person's name shall be placed upon the ballot at any primary or regular election as a candidate for the office of county tax commissioner, he shall hold a certificate from the State Tax Commission that he has been examined by them, and that he is qualified for the office. Within ninety days before any primary or general election at which county tax commissioners are to be elected or nominated, the State Tax Commission shall arrange for examinations to be held to determine the qualifications of persons who may be a candidate for the office of county tax commissioner. Such examinations shall be held in the same manner as examinations are now held for candidates for county school teachers. Each candidate shall pay

one dollar to the county board of examiners for holding such examination. The papers shall be sealed and forwarded to the State Tax Commission for grading. Before said examinations are held, the State Tax Commission shall, for at least four weeks, publish in some newspaper of general circulation in this State, a notice showing the time and place at which such examinations shall be held, and such examinations shall be open to any qualified elector of the State. The examination shall take into consideration the candidate's experience as an assessor, his knowledge of the revenue laws, his knowledge of the geography of the county in which he expects to become a candidate, his knowledge of the industries and property of such county, his general education and business experience, and his physical fitness to fill the office. The State Tax Commission shall determine in advance of the examination the credits to be allowed for the experience, knowledge of the revenue laws and for each other qualification, and shall publish same at the same time notices are published as above provided for. On the basis of these examinations, candidates shall be graded, and no candidate shall be issued a certificate unless he makes a credit of at least seventy-five per cent. The State Tax Commission shall issue to persons passing this examination a certificate of their fitness and qualification to fill the office of county tax commissioner. Provided, however, the examinations provided for under this section may be held during the year of 1917 at any time before the 1st day of July, 1917, and the advertisement and notice of the examinations provided for under this act may be made thirty days before holding the examinations.

Office Rooms.—The fiscal court of each county, or whatever body shall take over the powers of the fiscal court in any county, shall provide for the county tax commissioner a suitable office room or rooms, when possible in the county court house, or when that is not possible, in some other building, together with suitable furniture, in which office shall be

safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within that county, except when such books or records are required by law to be placed in the custody of other officers. The provisions of Section 1197 of Carroll's Statutes, Edition 1915, are hereby extended to cover these public records.

§ 5. Taxpayer's Oath.—Every taxpayer shall take the following oath before giving his list:

"I, ..., a resident of ..... county, do swear that I will give a full and correst statement of all property subject to taxation, owned by me, in my possession, or under my control, on the first day of September last; and that I have not, in any manner whatsoever, concealed, transferred, or disposed of any property, or placed any property out of the county, or out of my possession for the purpose of avoiding any assessment upon the same or of making this statement, so help me God."

§ 6. County Tax Commissioner's Oath.—On or before the first day of January each year, the county tax commissioner shall complete the assessment rolls, and he and his deputies must take and subscribe an affidavit in the assessment books to be substantially as follows:

"I, ..., county assessor for the county of ....., do swear that, between the first day of September and the first day of January, in the year of our Lord nineteen hundred and ....., I have made diligent inquiry and examination to ascertain all the property within the county of ..... (or within the sub-division thereof assessed by me, as the case may be), subject to assessment by me, and that the same has been assessed on the assessment book or books, equally and uniformly, according to the best of my judgment, information and belief, at its true value, and that I have faithfully complied with all the duties imposed on the county tax commissioner under the revenue laws; and that I have not imposed any unjust or double assessment through malice or ill-will, or otherwise; nor allowed

anyone to escape a just and equal assessment through favor or reward, or otherwise, and that I have sworn every taxpayer before taking his list, so help me God." But failure to take or subscribe to such an affidavit shall not in any manner affect the validity of any assessment.

The following sections of the Kentucky Statutes (Carroll's 1915 Edition) are hereby repealed: Sections 4043, 4044 to 4046, inclusive, 4070 and 4071. All other laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Mr. Montgomery moved that said substitute be printed.

Said motion was agreed to.

Mr. Montgomery moved that the further consideration of House Bill No. 25, and pending substitute therefor, be made a special order for Tuesday next at 11:00 o'clock a. m.

Said motion was agreed to.

Mr. Pumphrey moved that this House do now adjourn until Monday next at 1:00 o'clock p. m.

As an amendment to said motion Mr. Wm. Duffy moved that this House now adjourn until 10:00 o'clock tomorrow morning.

Said last motion was disagreed to.

The yeas and nays being required on the motion to adjourn until Monday next, by Messrs. Radcliffe and Pickett, were as follows, viz.:

Those who voted in the affimative were—

Peter Ampler	C. H. Bays	Chas. D. Bratcher

Hiram Brown
James S. Cruse
Jas. R. Dorman
Thomas A. Dover
L. L. Embrey
T. T. Gardner
Frank C. Greene
W. B. Harvey
J. M. Howell
R. B. Jackson
T. R. Jones
Wm. J. Kuh
Jacob Metzger
Harry J. Meyers
G. B. Moores
S. M. O'Brien
A. J. Oliver
J. D. Pumphrey
John T. Roach
Lewis Ryans
John W. Snider
Adam Spahn
Thomas Spurrier
R. C. Tartar
J. H. Thompson
W. M. Webb
—29

Those who voted in the negative were—

H. F. S. Bailey
G. G. Brashear
Frank J. Brown.
W. H. Brown
E. Bullock
A. S. Cooper
S. B. Coleman
W. P. Cropper
R. T. Crowe
Harry C. Cummins
S. C. Dobbs
W. E. Dowling
William Duffy
Odie Duncan
W. G. Gooch
C. H. Grimes
J. S. Hall
L. B. Hamilton
W. C. G. Hobbs
A. B. Holland
David J. Howard
Chas. L. Hunter
R.B.Hutchcraft,Jr.
J. M. Johnson
W. H. Jones
H. Clay Kauffman
Dr. J. E. Lilly
W. R. Lyon
Dr. C. W. Mathers
Claude D. Minor
S. Montgomery
B. F. McAtee
W. J. McMurray
C. B. Nichols
William A. Perry
Geo. L. Pickett
A. B. Pieratt
Richard Radcliffe
L. M. Smith
Claude B. Smith
Ed. D. Stone
J. Wood Vance
J. W. Wall
Frank M. White
J. D. Wills
M. O. Wilson
E. S. Wood
Louis E. Yewell
E. G. Young
—49

And so said motion was disagreed to.

Mr. Spahn moved that this House now adjourn until 10:00 o'clock tomorrow morning.

The yeas and nays being required on said motion by Messrs. Pumphrey and Hamilton, were as follows, viz.:

Those who voted in the affimative were—

Peter Ampler	W. G. Gooch	E. B. McGlone
C. H. Bays	Frank C. Greene	S. M. O'Brien
Chas. D. Bratcher	C. H. Grimes	A. J. Oliver
Frank J. Brown.	J. S. Hall	William A. Perry
Hiram Brown	A. B. Holland	Geo. L. Pickett
E. Bullock	Chas. L. Hunter	W. A. Price
A. S. Cooper	H. Clay Kauffman	J. D. Pumphrey
S. B. Coleman	Wm. J. Kuh	Richard Radcliffe
W. P. Cropper	W. T. Lasley	Lewis Ryans
R. T. Crowe	Dr. J. E. Lilly	Claude B. Smith
James S. Cruse	W. R. Lyon	John W. Snider
Harry C. Cummins	Jacob Metzger	Adam Spahn
S. C. Dobbs	Harry J. Meyers	R. C. Tartar
W. E. Dowling	Claude D. Minor	D. B. Tyra
William Duffy	S. Montgomery	W. M. Webb
T. T. Gardner	B. F. McAtee	—47

Those who voted in the negative were—

H. F. S. Bailey	R.B.Hutchcraft,Jr.	John T. Roach
G. G. Brashear	R. B. Jackson	L. M. Smith
W. H. Brown	J. M. Johnson	Thomas Spurrier
Jas. R. Dorman	T. R. Jones	Ed. D. Stone
Thomas A. Dover	W. H. Jones	J. H. Thompson
Odie Duncan	Dr. C. W. Mathers	J. Wood Vance
J. M. Elliston	G. B. Moores	J. W. Wall
Wm. Gearheart	John T. Murphy	Frank M. White
L. B. Hamilton	W. J. McMurray	M. O. Wilson
W. B. Harvey	C. B. Nichols	E. S. Wood
W. C. G. Hobbs	A. B. Pieratt	Louis E. Yewell
David J. Howard	Harry P. Purnell	E. G. Young
J. M. Howell		—37

And so said motion was agreed to.

And then the House adjourned.

FRIDAY, MARCH 30, 1917.

The House was opened with prayer by the Rev. J. T. McGlothlin, pastor of the Baptist Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

By the unanimous consent of the House Messrs. Gardner, Lyon, Purnell, Barrett and W. H. Jones were granted an indefinite leave of absence.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Greene:

H. B. 51. An Act to provide for ways and means to obtain a census of the names and addresses of the citizens of Kentucky, eligible for military service, to provide for the registration of such persons, to provide revenue to carry out the provisions of this act and prescribing penalties for the violation thereof.

To the Committee on Revenue and Taxation.

Mr. Wm. Duffy moved that Master Guthrie Ferguson Crowe be made an honorary page of this House.

Said motion was agreed to.

Mr. Greene offered the following resolution, viz.:

Whereas, Hon. M. E. Lee is seriously ill and unable to be with us;

Be it Resolved, That it is the wish of his brother members of the House of Representatives that he may speedily recover and again be with us, and that the Speaker appoint a committee to deliver in person a copy of this resolution to Hon. M. E. Lee at his room in the King Daughters' Hospital of Frankfort.

Mr. Greene moved the adoption of said resolution.

Said motion was agreed to.

Said resolution was adopted.

The Speaker then appointed as said committee the following: Messrs. Greene, Harvey and Vance.

The House took up for consideration from the calendar bills of the following titles, viz.:

H. B. 33. An Act providing for a tax on the net revenue derived by common carriers in this State upon the storage of freight and baggage.

H. B. 43. An Act requiring the payment of a license tax by persons, firms, associations and corporations, who, for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other places where the public is entertained where such compensation is contingent upon gratuities.

H. B. 44. An Act relating to revenue and taxation and providing a license tax for conducting a race track at which races are run for purses or prizes and fixing penalty for violation thereof.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, they were

read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. Duncan moved that House Bill No. 46 be taken from the orders of the day and placed upon its passage.

The yeas and nays being required on said motion by Messrs. Hamilton and Duncan, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. C. G. Hobbs	L. M. Smith
C. H. Bays	A. B. Holland	Thomas Spurrier
Chas. D. Bratcher	H. Clay Kauffman	Ed. D. Stone
Glover H. Cary	W. T. Lasley	R. C. Tartar
S. B. Coleman	Claude D. Minor	J. Wood Vance
Odie Duncan	G. B. Moores	J. W. Wall
Frank C. Greene	John T. Murphy	Frank M. White
C. H. Grimes	W. J. McMurray	J. D. Wills
J. S. Hall	A. B. Pieratt	E. S. Wood
L. B. Hamilton	John T. Roach	Louis E. Yewell
W. B. Harvey		—31

Those who voted in the negative were—

Peter Ampler	W. G. Gooch	C. B. Nichols
G. G. Brashear	Chas. L. Hunter	S. M. O'Brien
Frank J. Brown.	R.B.Hutchcraft,Jr.	William A. Perry
Hiram Brown	Wm. J. Kuh	Geo. L. Pickett
A. S. Cooper	Dr. J. E. Lilly	W. A. Price
R. T. Crowe	Dr. C. W. Mathers	Richard Radcliffe
S. C. Dobbs	Jacob Metzger	Claude B. Smith
W. E. Dowling	Harry J. Meyers	Adam Spahn
William Duffy	S. Montgomery	D. B. Tyra
J. M. Elliston	B. F. McAtee	M. O. Wilson
L. L. Embrey	E. B. McGlone	—32

And so said motion was disagreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 20. Live stock and farm implements shall not be taxed for State purposes, at a greater rate than one cent on each one hundred dollars of assessed value.

Mr. Spahn moved that said House Bill No. 20 be laid on the table.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, be amended by adding at the end of the section the following words: "Provided, however, that where land, the legal title to which is one person and another person has a lien thereon for purchase money, notes or mortgage, then it shall be the duty of the assessor to assess the land to the extent of its full value, less the mortgage deed or lien thereon against the holder of the legal title, and to assess against the mortgagee the land to the extent of the value of the mortgage or lien held by such mortgagee, when land is so assessed it shall not be the duty of the mortgagee to assess the mortgage, but if the mortgagee fails to pay his proportionate tax on the land, then the holder of the legal title may pay the tax and shall be permitted to have credit on the

mortgage or note for all taxes or penalties so paid," so that said section when amended and re-enacted will read as follows:

"All estate, real and personal, and all interest in such estate, named and specified in the tax book, shall be assessed for taxation, and the tax paid by the owner thereof to the persons authorized by law to receive the same, unless otherwise specially provided. Provided, however, that where land, the legal title to which is in one person and another person has a lien thereon for purchase money, notes or mortgage, then it shall be the duty of the assessor to assess the land to the extent of its full value, less the mortgage deed or lien thereon against the holder of the legal title, and to assess against the mortgagee the land to the extent of the value of the mortgage or lien held by such mortgagee, when land is so assessed it shall not be the duty of the mortgagee to assess the mortgage, but if the mortgagee fails to pay his proportionate tax on the land, then the holder of the legal title may pay the tax and shall be permitted to have credit on the mortgage or note for all taxes or penalties so paid."

Mr. Bailey offered an amendment to said House Bill No. 24.

Mr. Cary moved that this House do now adjourn until Monday next at 1 o'clock p. m.

Said motion was agreed to.

And then the House adjourned until Monday next at 1 o'clock p. m.

MONDAY, APRIL 2, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church of Frankfort, Kentucky.

The reading of the Journal of last Friday was dispensed with, and same was approved.

Mr. Dowling moved that Master Stephen Mazyck O'Brien be made an honorary page of this House.

Said motion was agreed to.

A message was received from the Senate announcing that they had passed a bill which had originated in the House of the following title, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

With Senate amendments thereto.

Mr. Dowling moved that said House Bill No. 1, together with the Senate amendments thereto, be printed and laid upon the desk of each member of the House.

As an amendment to said motion Mr. Hobbs moved that only the Senate amendments proposed to House Bill No. 1 be printed.

Said amendment was agreed to.

Said motion made by Mr. Dowling as amended by Mr. Hobbs was then agreed to.

Mr. Hutchcraft moved that House Bill No. 1 and Senate amendments thereto be made a special order for tomorrow morning at 10:30 o'clock.

As an amendment to said motion Mr. Greene moved that House Bill No. 1, and Senate amendments thereto, be made a special order for Thursday morning at 11:00 o'clock.

Said amendment was disagreed to.

Said motion made by Mr. Hutchcraft was then agreed to.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Hamilton:

H. B. No. 52. An Act to provide a license tax on persons dealing in trading stamps or coupons.

To the Committee on Revenue and Taxation.

Mr. Greene offered the following resolution, viz.:

Be it resolved by the House of Representatives of Kentucky:

1st. That each day on the convening of the House, that we emphasize the patriotic sentiment prevailing on behalf of our "Sweet Land of Liberty" by jointly singing America, Star-Spangled Banner and other national songs.

2nd. That the Sergeant-at-Arms place the American

flag near the Speaker's stand, and at each door of the House chamber and at one or more appropriate places in the gallery.

3rd. That the Speaker designate an evening during the present week for the convening of the members of the House and Senate jointly, and that he appoint a committee to act with a like committee of the Senate and prepare a program of music suitable for such occasion, the participants to include all citizens.

Mr. Greene moved the adoption of said resolution.

Said motion was agreed to.

Said resolution was adopted.

In accordance with said resolution the Speaker appointed Messrs. Greene, Spahn and Stone as said committee of the House who are to act in conjunction with a like committee of the Senate in the preparation of said proposed program, and designated next Thursday evening, April 5th, at 8 o'clock p. m., as the time for the rendition of said program.

Mr. Hamilton offered the following resolution, viz.:

Whereas, the General Assembly of the Commonwealth of Kentucky has been in session forty-four days; and,

Whereas, both the Senate and House have been in actual session but a few hours each day; and,

Whereas, it is now adjourning from day to day, the sessions and adjournments being costly to the Commonwealth of Kentucky; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That both the House and Senate adjourn sine die at twelve o'clock noon, April 6, 1917.

Ordered that said resolution lie on the clerk's desk.

Mr. Stone offered the following resolution, viz.:

Whereas, the eyes of the people of these United States are centered on the National Capitol at Washington, waiting to learn of the action of Congress, which has assembled in extra session to safeguard the great ship of State during this period of warfare; and,

Whereas, the United States has been blessed with peace and prosperity during the great struggle and conflict that exists between other great powers of the earth, and the smiles of Providence seem to have been upon us, leaving our country unstained by the blood of her sons, and unmarked by the foot-prints of foreign powers; and,

Whereas, the President and Congress of these United States have the affairs of this nation committed to their hands, and believing that the future of America is as great as her past is splendid, that financial disasters may disturb us for a while, but they will soon be settled, and on and up the Pisgah Heights we will climb; that foreign governments cannot starve us or withhold from us our just nourishment, and whereas it is the only country in the world where poverty is upon an exact equality with wealth, so far as controlling the destinies of the Republic is concerned, and whereas it is the only nation where a man poorly clad stands upon an equality with one wearing purple, whereas it is the only government in the world where, politically, the log cabin is upon an equality with the palace, and life is considered worth more than wealth, where the oppressed and saddened shall rest in peace beneath the outstretched wings of the American Eagle, and over whose heads the American Flag shall ever float as an ensign of freedom. Glorious United States, may it abide forever, as a Republic of the People, by the People, and for the People; therefore,

Be it resolved, by the House of Representatives of the Commonwealth of Kentucky:

That, we, the representatives of the people of Kentucky, do firmly believe that each member of Congress in this trying hour of our nation, will consider the war problem from a standpoint that will prove to the best interest and welfare of the people in every walk of life of this grand republic, in a non-partisan and patriotic way, and uphold the action of our patriotic President and Congress that the honor, dignity and traditions of our great people may be maintained.

Mr. Price moved that said resolution be referred to the Committee on Military Affairs.

Said motion was agreed to.

Ordered that Mr. Bullock be granted an indefinite leave of absence.

The committee to which the same had been referred reported a bill of the following title, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 51. An Act to provide for ways and means to obtain a census of the names and addresses of the citizens of Kentucky, eligible for military service, to provide for the registration of such persons, to provide revenue to carry out the provision of this act and prescribing penalties for the violation thereof.

Said bill was reported without an expression of opinion.

The Speaker stated the question: "Shall said bill be given its first reading?"

Said question was decided in the affirmative.

Said bill was then read the first time at length and ordered to be placed in the calendar.

The House then took up for consideration the unfinished business of last Friday's session, viz.:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

With an amendment proposed thereto.

Mr. Hobbs moved that House Bill No. 24, together with the amendment proposed thereto, be recommitted to the Committee on Revenue and Taxation with leave to report at any time.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus undivided profits and shares of stock in building and loan associations, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting the mortgages of such associations from taxation and exempting surplus undivided profits and shares of stock from local taxation, providing for reports, time and manner of making same, and for payment of tax, prescribing penalties and repealing existing laws.

Mr. W. M. Duffy moved that said bill be recommitted to the Committee on Revenue and Taxation with leave to report at any time.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 30. An Act relating to the assessment of property for taxation and prescribing duties to be performed by taxing officers.

Mr. Spahn moved that said bill be recommitted to the Committee on Revenue and Taxation with leave to report at any time.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 39. An Act to amend an Act of the General Assembly of the Commonwealth of Kentucky, approved March 12, 1912, and known as Section 4021a Kentucky Statutes (Carroll), entitled "An Act limiting the time in which the enforcement of tax titles and tax liens may be effected." And by said amendment providing a limitation for the enforcement of liens, recovery of possession of, and title to property, sold for taxes, and for cancellation of tax deeds.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the act approved March 12, 1912, enacted by the General Assembly, entitled "An Act limiting the time in which the enforcement of tax titles and tax liens may be effected," and known as Section 4021a Kentucky Statutes (Carroll) be, and the same is, hereby amended by adding thereto the following, to-wit:

§ 2. No action or proceeding at law or in equity shall be maintained: (a) for the recovery of any property which has been sold for taxes, and which at the time of such sale was, and thereafter continues, or becomes within five years after such sale, in the actual possession of the owner, or those claiming under the owner; (b) or, for the recovery of any property sold for taxes which at the time of such sale was vacant and unoccupied by the owner, or those claiming under the owner, and which so continues for a period of five years after such sale; (c) or, for the cancellation of any deed to land sold for taxes, regular upon its face, and recorded in the office of the clerk of the county court in the county where said property so sold is situated, for any irregularities in the assessment or sale of the property sold, or in such deed, when the property so sold was liable for taxation and was assessed and sold for non-payment of taxes by the officers charged with the duty of assessing property and collecting taxes; unless such action or proceeding is commenced within five years from the date said taxes became in arrears.

§ 3. This act shall be construed by all the courts of this Commonwealth as retroactive; but if at the time it goes into effect the limitation herein provided has run against any person or persons affected hereby, then in such event the person so affected shall have an additional period of two years within which to maintain any of the actions referred to in this act unless the institution of such actions is otherwise barred by some other statute of limitation in force in this Commonwealth.

§ 4. All laws and parts of laws in conflict herewith are hereby repealed.

So that said act when amended shall read as follows, to-wit:

§ 1. No action or other proceeding for the enforcement of any lien for taxes or for recovery of possession of any property which has been sold for taxes shall be maintained

unless such action or proceeding is commenced within five years from the date on which said taxes became in arrears.

§ 2. No action or proceeding at law or in equity shall be maintained: (a) for the recovery of any property which has been sold for taxes, and which at the time of such sale was, and thereafter continues, or becomes within five years after such sale, in the actual possession of the owner, or those claiming under the owner; (b) or, for the recovery of any property sold for taxes which at the time of such sale was vacant and unoccupied by the owner, or those claiming under the owner, and which so continues for a period of five years after such sale; (c) or for the cancellation of any deed to land sold for taxes regular upon its face, and recorded in the office of the clerk of the county court in the county where said property so sold is situated, for any irregularities in the assessment or sale of the property sold, or in such deed when the property so sold was liable for taxation and was assessed and sold for non-payment of taxes by the officers charged with the duty of assessing property and collecting taxes; unless such action or proceeding is commenced within five years from the date said taxes became in arrears.

§ 3. This act shall be construed by all the courts of this Commonwealth as retroactive; but if at the time is goes into effect the limitation herein provided has run against any person or persons affected hereby, then in such event the person so affected shall have an additional period of two years within which to maintain any of the actions referred to in this act unless the institution of such actions is otherwise barred by some other statute of limitation in force in this Commonwealth.

§ 4. All laws and parts of laws in conflict herewith are hereby repealed.

Mr. Bailey offered the following amendment to said bill, viz.:

Amend House Bill No. 39, by striking all of that part

thereof after the word "sale" in line 48 to and including the word "taxes" in line 54 of the printed bill.

Said amendment was agreed to.

Mr. Pumphrey moved that this House do now adjourn until tomorrow morning at 10:00 o'clock.

The yeas and nays being required on said motion by Messrs. Hamilton and Mathers, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	C. H. Grimes	W. J. McMurray
Geo. B. Barrett	J. S. Hall	L. T. Neat
C. H. Bays	W. C. G. Hobbs	S. M. O'Brien
Frank J. Brown.	A. B. Holland	William A. Perry
Hiram Brown	Chas. L. Hunter	Geo. L. Pickett
Glover H. Cary	R. B. Jackson	W. A. Price
S. B. Coleman	Wm. J. Kuh	J. D. Pumphrey
S. C. Dobbs	W. T. Lasley	Lewis Ryans
Thomas A. Dover	Dr. J. E. Lilly	Claude B. Smith
W. E. Dowling	W. R. Lyon	Adam Spahn
William Duffy	Harry J. Meyers	R. C. Tartar
J. M. Elliston	G. B. Moores	J. H. Thompson
Wm. Gearheart	B. F. McAtee	D. B. Tyra
Frank C. Greene	E. B. McGlone	J. Wood Vance

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Those who voted in the negative were—

H. F. S. Bailey	David J. Howard	John T. Roach
Chas. D. Bratcher	R.B.Hutchcraft,Jr.	L. M. Smith
Henry A. Cannon	T. R. Jones	Ed. D. Stone
A. S. Cooper	Dr. C. W. Mathers	J. W. Wall
Harry C. Cummins	Claude D. Minor	Frank M. White
Jas. R. Dorman	C. B. Nichols	J. D. Wills
Odie Duncan	A. B. Pieratt	M. O. Wilson
L. B. Hamilton	Richard Radcliffe	Louis E. Yewell

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And so said motion was agreed to.

And then the House adjourned.

TUESDAY, APRIL 3, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

A message was received from the Senate announcing that they had passed a bill which originated in the House of the following title, viz.:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible or intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

With an amendment thereto.

The House took up for consideration a bill entitled:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible or intangible, than upon real estate, providing the manner and

means of taking the sense of the people in such cases and fixing fines and penalties.

(For said bill see House Journal of March 20.)

The amendment proposed thereto by the Senate is as follows, viz.:

"Amend House Bill 38, in Senate, Section 1, line 9 of the original bill, second word of said line by striking out the word "Candidate" and inserting in lieu thereof the word "Candidates."

Said amendment was concurred in.

Said bill as amended was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Jas. R. Dorman	A. B. Holland
C. H. Bays	Thomas A. Dover	David J. Howard
Chas. D. Bratcher	W. E. Dowling	J. M. Howell
G. G. Brashear	William Duffy	Chas. L. Hunter
Frank J. Brown.	Odie Duncan	R.B.Hutchcraft,Jr.
Hiram Brown	J. R. Durham	R. B. Jackson
E. Bullock	L. L. Embrey	T. R. Jones
Henry A. Cannon	Wm. Gearheart	W. H. Jones
Glover H. Cary	W. G. Gooch	H. Clay Kauffman
A. S. Cooper	Frank C. Greene	Wm. J. Kuh
W. P. Cropper.	C. H. Grimes	W. T. Lasley
R. T. Crowe	J. S. Hall	Dr. J. E. Lilly
James S. Cruse	L. B. Hamilton	W. R. Lyon
Harry C. Cummins	W. B. Harvey	Jacob Metzger
S. C. Dobbs	W. C. G. Hobbs	Harry J. Meyers

Claude D. Minor	W. A. Price	R. C. Tartar
G. B. Moores	J. D. Pumphrey	J. H. Thompson
John T. Murphy	Richard Radcliffe	D. B. Tyra
B. F. McAtee	D. S. Richardson	J. Wood Vance
E. B. McGlone	John T. Roach	J. W. Wall
W. J. McMurray	Lewis Ryans	Frank M. White
C. B. Nichols	E. D. Smith	J. D. Wills
S. M. O'Brien	Claude B. Smith	M. O. Wilson
A. J. Oliver	John W. Snider	E. S. Wood
William A. Perry	Adam Spahn	Louis E. Yewell
Geo. L. Pickett	Thomas Spurrier	E. G. Young
A. B. Pieratt	Ed. D. Stone	—80

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Moores:

H. B. 53. An Act relating to revenue and taxation, providing for the levy of a special tax on the manufacture of spirituous and malt liquors in the State, fixing the method of return by manufacturers, prescribing the distribution of said fund and prescribing penalties.

To the Committee on Revenue and Taxation.

Mr. Lasley offered the following resolution, viz.:

Whereas, the ruthless policy pursued by the German Empire has resulted in transgressions of American rights which a due regard for our national honor and our national safety renders it impossible longer to ignore; and,

Whereas, Woodrow Wilson, President of the United States, zealous for the protection of the rights and honor of the American people, has asked the national Congress to declare that a state of warfare exists with the German Empire; therefore,

Be it resolved by the House of Representatives of the State of Kentucky:

That we applaud the position taken by President Wilson, urge Congress to act upon his wise suggestions, and pledge to the nation the wholehearted support of a State and of a people, the record of whose loyalty is written upon the pages of American history, and who in this crisis may be relied upon to pay the "last full measure of devotion" in the maintenance of their own glorious traditions and the honor of the American Union.

Mr. Stone moved that said resolution be referred to the Committee on Military Affairs.

Said motion was disagreed to.

The yeas and nays being taken on the adoption of said resolution, the same being required by Messrs. Greene and Crowe, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	S. C. Dobbs	W. C. G. Hobbs
C. H. Bays	Jas. R. Dorman	A. B. Holland
Chas. D. Bratcher	Thomas A. Dover	David J. Howard
G. G. Brashear	W. E. Dowling	J. M. Howell
Frank J. Brown.	William Duffy	Chas. L. Hunter
Hiram Brown	Odie Duncan	R.B.Hutchcraft,Jr.
E. Bullock	J. R. Durham	T. R. Jones
Henry A. Cannon	L. L. Embrey	W. H. Jones
Glover H. Cary	Wm. Gearheart	H. Clay Kauffman
A. S. Cooper	W. G. Gooch	Wm. J. Kuh
S. B. Coleman	Frank C. Greene	W. T. Lasley
W. P. Cropper.	C. H. Grimes	Dr. J. E. Lilly
R. T. Crowe	J. S. Hall	W. R. Lyon
James S. Cruse	L. B. Hamilton	Jacob Metzger
Harry C. Cummins	W. B. Harvey	Harry J. Meyers

Claude D. Minor	A. B. Pieratt	R. C. Tartar
S. Montgomery	W. A. Price	J. H. Thompson
G. B. Moores	J. D. Pumphrey	F. C. Trivette
John T. Murphy	Richard Radcliffe	D. B. Tyra
B. F. McAtee	D. S. Richardson	J. Wood Vance
E. B. McGlone	John T. Roach	J. W. Wall
W. J. McMurray	Lewis Ryans	Frank M. White
L. T. Neat	E. D. Smith	J. D. Wills
C. B. Nichols	Claude B. Smith	M. O. Wilson
S. M. O'Brien	John W. Snider	Louis E. Yewell
A. J. Oliver	Adam Spahn	E. G. Young
Geo. L. Pickett	Ed. D. Stone	—80

And so said resolution was adopted.

Mr. Pumphrey moved that this House extend a vote of thanks to the Hon. Samuel Lykins, custodian of Capitol building and grounds, for the artistic and patriotic manner in which he decorated the House chamber.

Said motion was unanimously agreed to.

Mr. Hobbs entered a motion to reconsider the vote by which amendment to House Bill No. 39 was agreed to.

The hour for the special order having arrived, viz.: 10:30 o'clock,

The House took up for consideration a bill, together with the Senate amendments thereto of the following title, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission, providing for the appointment, qualification and term of office of its members, prescribing its powers and duties, appropriating money therefor, providing for the assessment of property for taxation and the supervision and equalization of assessments and pre-

scribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property, creating county boards of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties, prescribing penalties and repealing existing statutes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SUBDIVISION I.

Membership and Organization of Tax Commission.

(Sections 1-10.)

§ 1. Membership and Qualification.—There shall be a State Tax Commission composed of three commissioners, two of whom shall be appointed as provided in Section 2, one from each of the two dominant political parties in the State. The two appointed members shall be electors of the State, freeholders, and not less than thirty years of age. The Auditor of Public Accounts shall be the third member of the State Tax Commission.

§ 2. Appointment and Term.—The two commissioners, other than the Auditor, shall be appointed by the Governor. Of the two persons first appointed, one shall be appointed and designated to serve for a term ending on the first day of July, 1918, and one for a term ending on the first day of July, 1919. Each of said terms shall begin upon the qualifications of the persons appointed therefor. Upon the expiration of the terms of the two commissioners first to be appointed, as aforesaid, each succeeding commissioner shall be appointed and hold his office for the term of four (4) years,

and each commissioner shall hold his office until his successor shall have been appointed and qualified. The commissioners shall be eligible for reappointment. They shall, during their term of office, reside at the State capital. No person having been appointed and having served as a member of the Tax Commission shall be eligible for any elective office in the State for a period of four years after he ceased to serve as commissioner, nor shall his name be printed upon the ballot under the device of either of the dominant parties as a candidate for any office.

§ 3. Removal.—The Governor may at any time remove any appointive commissioner for inefficiency, neglect of duty, malfeasance in office, pernicious political activities, or continued ill-health, incapacitating him from the performance of his duties, but before removal, the Governor shall furnish the commissioner with a copy of the charges against him, and shall designate a date, not sooner than ten (10) days thereafter, when he may appear in person and by counsel before the Governor and be heard in defense.

§ 4. Entire Attention to Commission.—Each appointive commissioner and each employe of the State Tax Commission shall devote his entire time to the duties of his office, and shall not hold any other position of trust or profit, or engage in any other occupation or business, or serve on any committee of any political party during his incumbency of the office.

Any appointive commissioner or employe of the commission who shall engage in pernicious political activity, or who shall in any manner solicit, demand, coerce, or attempt to coerce, the contribution of money or any other thing of value to any person for election purposes, or who shall influence or attempt to influence any legislation through the instrumentality of his office or position, except as otherwise in this act provided, shall be removed from office or position by the Governor if the guilty party be a member of the commission, or by the commission if an employe. Any person

wilfully violating the provisions of this section shall be deemed guilty of a misdemeanor and shall be fined in any sum not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000.00) for each offense.

§ 5. Salary.—Each appointive commissioner shall receive a salary of thirty-six hundred dollars ($3,600.00) per annum, payable monthly as other State salaries are paid. The Auditor, for his services as a member of the Tax Commission, shall receive six hundred dollars per annum, which sum shall be in addition to his salary as Auditor.

§ 6. Employes and Expenses.—The State Tax Commission is authorized to employ a secretary and other assistants and to fix their compensation. The salary of the secretary shall not exceed two thousand dollars ($2,000.00) per annum. The commissioners, secretary and other assistants, that may be employed, shall be entitled to receive from the State their actual and necessary expenses when traveling on business of the commission. Such expenses shall be submitted in an itemized claim as now provided by law and the claim must be approved by the commission. The aggregate expenses of the commission for assistance, office expenses, and traveling expenses shall not exceed fifteen thousand dollars ($15,000.000) per annum.

§ 7. Quorum.—A majority of the commission shall constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining commissioners to exercise all the powers of the commission so long as a majority remains. Any investigation, inquiry, or hearing, which the commission is authorized to hold or undertake, may be held by or before any one member of the commission, and any decision or order made pursuant thereto shall, if approved and confirmed by the commission, as shown on the records of the commission, be deemed the decision or order of the commission.

§ 8. Seal.—The State Tax Commission shall have an official seal with such design as the commissioners may pre-

scribe engraved thereon, by which it shall authenticate its orders and proceedings.

§ 9. Quarters in Capitol.—The custodian of public buildings shall assign to the State Tax Commission suitable quarters in the Capitol Building and shall provide the necessary office furniture. The commission may purchase the necessary office supplies. All such expenses shall be audited and paid as the expenses of other State offices are audited and paid.

§ 10. Sessions.—The commission shall be in continuous session and open for the transaction of business during all business hours of each and every day, excepting Sundays and legal holidays. The commission shall keep a record of its proceedings, which shall be a public record. The commission may hold sessions at any place within the State.

SUBDIVISION II.

Powers and Duties of Tax Commission.

(Sections 11-13.)

§ 11. Commission to Exercise Assessing Powers of Other Boards.—The State Tax Commission shall exercise all the powers and perform all the duties with reference to the assessment or equalization of the assessment of property for purposes of taxation heretofore exercised or performed by any State Board of Valuation and Assessment, by the Railroad Commission, by the State Board of Equalization, or by any other State board or commission, or State officer, except the revenue agents, Supervisor of Revenue Agents and the Insurance Department in the office of the Auditor of Public Accounts. And all such powers and duties are hereby transferred to the State Tax Commission to be exercised and performed exclusively by it. It shall exercise such further powers with reference to State taxes and assessments by State authority as may be conferred upon it by law. It shall be the duty of the Attorney General, when requested by

the State Tax Commission, to attend the meetings of the commission and advise with the same in its proceedings.

§ 12. Specific Powers and Duties.—It shall further specifically be the duty of the State Tax Commission, and it shall have power and authority:

(1) Rules: To prescribe rules for its own government and for the transaction of its business.

(2) Oaths: Each commissioner and the secretary of the commission is empowered to administer and certify oaths.

(3) Forms: To prescribe, prepare and enforce the use of forms for tax receipts, forms for listing property for assessment, forms of reports to be used as a basis for assessment or equalization; form of tax books or assessment rolls; forms of recapitulation sheets, and forms of all other reports required to be made or certified to the Tax Commission or to any other taxing authority. The schedule to be used by the assessor and his deputies in listing the property of taxpayers shall contain a list of such separate items of property as may be prescribed by the commission, with interrogatories to be propounded to each person by the assessor or his deputies and an affidavit to be signed and sworn to by the party whose property is assessed before the assessor or his deputies. Said interrogatories shall be so framed as to elicit full information concerning any property in the taxpayer's custody or control of which another person is the legal or equitable owner and full information as to any device used by the taxpayer to escape the payment of taxes. It may also contain such inquiries for statistical purposes as the Tax Commission deems proper. The schedule shall contain two columns, in one of which the person whose property is assessed shall fix the values; in the other, the assessor shall fix, after an examination, what, in his judgment, is the proper valuation of the property. The party, or the assessor where the party cannot write, shall insert the word "none" after each item of the schedule provided for above when he has no property to assess as named in such item, but no item in the

schedule shall be passed without being answered. The assessor or his deputies shall read said affidavit in full to each taxpayer and see that no item has been passed unanswered before he shall be allowed to sign or swear to it. Any person failing or refusing to swear to said affidavit shall be deemed guilty of refusing to give in his property for assessment. Any assessor or deputies failing to administer the oath or otherwise violating the provisions of this section shall be fined fifty dollars ($50.00) for each offense. Any person who makes a false statement in listing for taxation his property or property in his custody or control shall be guilty of false swearing.

Before the first day of September of each year the State Tax Commission shall deliver to each county clerk for the use of the assessor and his deputies a sufficient number of tax books and blank schedules for the assessment of property in such county. The expense of manufacturing and delivering said books and schedules shall be audited and paid as other expenses of the State offices, and shall not be considered an expense of the Tax Commission as limited in Section 6 of this act.

(4) Witnesses: To summon and compel witnesses to appear and give testimony, and to order and compel the production of records, books, papers and documents relating to any matter which the commission shall have power to investigate or determine, in the same manner in which like procedure is effected in circuit courts; and likewise to cause the depositions of witnesses residing within or without the State or absent therefrom to be taken upon notice to the interested party, if any.

(5) Examinations: To examine the books, accounts and papers of the individuals, partnerships, companies, associations, and corporations, or to send its representative or agent to examine the same, when in the judgment of the commission such an examination be necessary for the purposes of assessment and taxation.

(6) Advice to Assessing Officers: To confer with and advise assessing officers, boards of supervisors and other county officers as to their duties relative to taxation under the law, and supervise them in the performance of same.

(7) Prosecutions: To direct that proceedings, actions and prosecutions be instituted to enforce the laws relating to the penalties, liabilities and punishment of all persons, officers or agents of corporations, or others required by law to make returns of taxable property for failure or neglect to comply with such provisions of the tax law; and to cause complaints to be made against assessors, boards of supervisors, and other officers, whose duties concern assessments, in any court of competent jurisdiction for their removal for official misconduct or neglect of such duty, as provided by law in such cases.

(8) Commonwealth and County Attorneys to Assist: To require the Commonwealth attorneys and county attorneys to institute and prosecute actions and proceedings as provided in paragraph seven (7) immediately above.

(9) Visit Counties: To visit the counties in the State, when in their opinion it is necessary, for the investigation of the work and methods adopted by local assessors, boards of supervisors, and other taxing officials, in the assessment, equalization and taxation of property.

(10) Convention of County Tax Assessors: It shall be the duty of the State Tax Commission to arrange for an annual conference for the county tax assessors of each Congressional district at some centrally located place, in said district, for systematic instruction in finding, and in the fair and just valuation and assessment of every kind of property subject to taxation under this act, and as to their practical duties at every step in connection therewith, said conference to continue not more than two days. It shall be the duty of each county tax assessor to attend and take part in such conference unless prevented by illness, or for other reasons satisfactory to the official conducting the conference. Any county

tax assessor wilfully failing to attend the conference may be removed from office by the circuit court of the county wherein he was elected. It shall be the duty of each fiscal court to pay the actual and necessary expenses of its county tax assessors in attending such conferences, upon duly attested certificates of the State Tax Commission of actual attendance during the entire period for which the conference is held, and that the charges are reasonable.

(11) Investigate Administration of Laws: To carefully investigate all cases where evasion of taxation of property is alleged, complained of, or discovered, and to ascertain wherein the existing laws are defective or improperly or negligently administered, and to take such steps as may be necessary to correct the same.

(12) Report: To transmit to the Governor, for transmission to the legislature, at least thirty (30) days before each regular session of the legislature, a report showing in statistical form the taxable property in the State, the amount of taxes derived therefrom, together with an itemized statement, under oath, of the expenses paid by the commission, giving the name and the amount paid to each person, when paid, and what for, and such other matters relating to revenues and taxation as shall be deemed of interest and value, together with recommendations for the improvement of the system of taxation for the consideration of the legislature.

§ 13. Information Confidential.—It shall be unlawful for any commissioner or ex-commissioner, or any employe or agent of the commission, to divulge any information acquired by him of the affairs of any company, firm, corporation, person, association or co-partnership, while in the performance of his duties under this act. Any violation of the provisions of this section shall be a misdemeanor and shall be punished by a fine not exceeding five hundred dollars ($500.00) or by imprisonment not exceeding six (6) months, or both, and the guilty person shall be disqualified and removed from office or employment in the commission. Pro-

vided, however, that this prohibition shall not extend to information required in prosecutions for making false reports or returns of property for taxation or any other infraction of the tax laws of the State. Provided, further, that this prohibition shall not extend to any matter required by law to be entered upon any assessment book or roll.

SUBDIVISION III.

Supervision and Equalization of Assessments.

(Sections 14-35.)

§ 14. County Clerks' Report of Sales.—On or before January first of each year each county clerk shall prepare, on blanks which shall be furnished by the Tax Commission, and shall file with the Tax Commission a tabulated statement of all sales of real estate as shown by the deed books of his county for one year immediately preceding the first day of September last, or for such other period as the Tax Commission may require.

Said statement shall contain a list of all sales of real estate, town lots being kept separate from other real estate. the price paid, with terms and conditions, the number of acres, and the assessed value of same for the previous year. Where less than a fee simple is given, said statement shall show the interest conveyed; and if only a part of a tract of land or town lot is sold, it shall give a short description of same and state what proportion it bears to said tract or lot.

Said statement shall be sworn to by said clerk and the county attorney and the latter in his affidavit shall state that he has examined the recorded and unrecorded conveyances filed for said time, and that each and every conveyance with the consideration therefor and the assessed values are correctly given in said statement.

For his services in making said tabulated statement the clerk shall be paid a reasonable compensation by the county court. If any clerk fails to file with the Tax Commission on

or before January first in any year the tabulated list of sales, as provided in this act, he shall be fined not less than fifty dollars ($50.00) nor more than two hundred dollars ($200.00) and each day's delay shall constitute a separate offense.

§ 15. Recapitulation of Assessors' Books.—After the assessor shall have completed his work and returned the tax books to the county clerk as provided in Section 4059, the county clerk shall test the accuracy of the extensions and additions of same, and make additions of each column on blanks to be furnished by the Tax Commission, the footings on each page to show the aggregate amount, value and number of each column in said tax books, and record said recapitulation in said tax book with his official certificate attached. On or before the second Monday in January, the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

§ 16. Tax Commission as Board of Equalization.—The State Tax Commission shall convene at the State Capitol as the State Board of Equalization on the second Monday in January in each year, for the purpose of equalizing the assessment of property between counties.

At this session, the State Board of Equalization shall carefully examine the recapitulation of the assessors' books from each county, and shall compare it with such data as they may obtain from any source, to determine whether the assessments conform to law.

It shall have power to raise or lower the assessed value of the property in any county. But it shall not have power to raise or lower any individual assessment, after the same has been approved by the County Board of Supervisors, except when a reassessment is made by said Tax Commission as provided in Section 35 of this act.

§ 17. Notice to Counties and Hearing.—When it is contemplated by the State Board of Equalization that it will be necessary to raise the assessed value of property in any

county, it shall give notice of the contemplated action to the county court and to the taxpayers of that county in such manner as it shall deem sufficient, and shall fix a day and place for a hearing. It may give such information as it sees fit as to the reasons for the contemplated increase and as to the classes of property which in its opinion are improperly assessed. At said time and place any taxpayer of the county, or any officer thereof, may appear and shall be heard. The county court may appoint not to exceed three witnesses or accredited representatives of the county to appear at such hearings. The compensation and expenses of such witnesses or representatives shall be paid by the county.

§ 18. Method of Equalization.—Equalization shall be accomplished by directing that the County Board of Supervisors in revising the assessed value of all the property or of any class of property in any county shall make the total assessed value of all property or of each of said classes of property amount to a given sum.

§ 19. Appointment of County Supervisors. — The county judge shall, at the November term of court each year, appoint five (5) intelligent, discreet housekeepers and owners of real estate residing in different portions of the county, who shall constitute the Board of Supervisors of Tax in their respective counties. In counties containing cities of the first, second, third, fourth, fifth and sixth class, at least one of said supervisors shall be a resident of the largest city in the county.

§ 20. Clerk to Copy Order of Appointment.—The clerk of the county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty (20) days before the first day of January thereafter, and make due return thereof to the clerk of the county court.

§ 21. Oath Supervisors Shall Take.—The supervisors, before they enter upon the discharge of their duties, shall

take the following oath: "You swear that you will, to the best of your ability, discharge the duties required of you as supervisor of tax, and that, in each instance where the property has not been assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

§ 22. Penalty for Failure to Attend Session—Vacancy.—The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, without a reasonable excuse, subject the person or persons so failing to a fine of not exceeding twenty-five dollars ($25.00); and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

§ 23. Time and Place of Meeting—Duty of Clerk.—The said supervisors shall convene at the county seat on the second Monday of March. At the time of their meeting, the county clerk shall deliver to said supervisors the assessor's book for the county, together with the order and recommendations of the Tax Commission, which shall be considered by said board, with other information, in ascertaining and fixing the value of property in the county.

§ 24. Duty and Powers of Supervisors.—The Board of Supervisors shall make a careful examination of the assessor's books, and each individual list thereof, and may increase or decrease any list; but the board shall not reduce or raise any assessment unless the evidence be clear and unmistakable that the valuation is not a fair cash value, and shall list all property omitted by the assessor which may be subject to taxation in the county, and shall correct any errors of the assessor; and in cases where the property has not been correctly valued, they shall fix the value thereof, and correct the assessor's books, so as to show the true value of the property, as herein provided; but should any property escape assessment by the assessors or supervisors, in whole or in

part, it may be assessed as provided in Section 3, Article 15 (4241).

§ 25. Time of Sessions—Duties of Compensation Clerk.—The board shall continue in session at its first meeting in each year not less than two (2) nor more than ten (10) days, in counties not containing a city of the first, second, third or fourth class; in counties having therein a city of the first class, the board may remain in session twenty-four (24) days; in counties having therein a city of the second class, the board may remain in session eighteen (18) days; and in counties having therein cities of the third and fourth class, the board may remain in session fifteen (15) days. The clerk of the county court shall act as the clerk of the Board of Supervisors. He shall be allowed the same compensation for his services as a member of the board and be paid in the same way. It shall be the duty of said clerk to prepare and deliver to the sheriff a list of the names of all persons whose property has been raised by the Board of Supervisors and the amount thereof.

§ 26. Notice to Taxpayers Raised—Compensation of Sheriff.—The sheriff shall notify all such taxpayers whose list has been increased or assessed by the board, and also notify them of the time to which the board adjourned. Notice to non-residents or infants shall be to their attorney or agent or guardian; if none in the county, by posting in some conspicuous place on the premises. The sheriff shall be allowed a reasonable compensation for his services, to be paid out of the county levy.

§ 27. Reconvening to Hear Complaints—Witnesses.—The board, in reassembling, shall hear all complaints and pass upon the assessment of all taxpayers, and for that purpose the board, in counties having therein a city of the first or second class, shall remain in session not less than one (1) nor more than ten (10) days, and in other counties not less than one (1) nor more than five (5) days. The board may summon and swear witnesses, and require them to testify.

Any person who shall wilfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than twenty-five (25) nor more than one hundred dollars ($100.00) for each offense.

§ 28. Assessment of Property, Owner Not Known.—If the board, during its session, find any property which has not been assessed, and for which they can find no owner, they shall describe and locate such property and assess the value thereof.

§ 29. Record Kept by Board.—The Board of Supervisors shall keep a record of their proceedings and correct the tax books thereby. They shall annex their certificate to the tax books that they have examined, and approve the same, and the number of days they were actually engaged, and shall return the same with the record of their proceedings, to the county clerk on or before the first day of May.

§ 30. Clerk to Certify to Court—Payment of Assessor, Supervisors and Clerk.—The clerk shall certify to the county court the approval of the tax books, and the county court shall enter the fact of record; also the amount due the supervisors for their services. On a presentation of a copy of the order, the Auditor shall draw his warrant on the Treasurer in favor of the assessor for the portion of his claims, as provided by law, and the amount due the supervisors and clerks for their services. And for his services in making out the tax bills now required by law to be made and delivered to the sheriff the county clerk shall receive two cents each to be paid in the same manner now provided.

§ 31. Compensation of Supervisors and Clerks—Payment of.—The supervisors and clerks shall be allowed three dollars ($3.00) per day for each day they may be necessarily employed, to be paid one-half by the fiscal court of the county and the other half out of the State treasury.

§ 32. Errors Do Not Invalidate Assessment—Appeal.—Any informality or irregularity in the execution of their

duties as supervisors, and any failure of duty on their part, shall not render any assessment invalid. But any taxpayer feeling himself aggrieved by the action of said Board of Supervisors may appeal to the quarterly court within thirty days after the final adjournment of said board, by filing with the judge of said court a certified copy under the hand of the clerk of said board of the action of said board. He shall have the right to appeal from the decision of the quarterly court to the circuit court and then to the Court of Appeals in the same manner that the law now allows appeals in civil cases. It shall be the duty of the county attorney to represent the board in all such suits pending before the quarterly or circuit court, and it shall be the duty of the Attorney General to represent the board in the Court of Appeals. When any such appeal is taken it shall be the duty of the county attorney to forthwith notify the State Tax Commission in writing of such appeal, and if he fails to so notify the State Tax Commission within ten days after such an appeal has been taken to the quarterly court he shall be guilty of a misdemeanor and upon conviction may be fined in any sum not to exceed one hundred dollars. If the county attorney or sheriff feel that the State, county or any taxing district has been aggrieved by the action of the Board of Supervisors, or on account of the failure of said board to act, then either of said officers may appeal to the quarterly court by filing with the judge thereof a brief statement showing the action of the board of supervisors, or stating wherein it failed to properly act. The quarterly court shall hear evidence and pass upon all such appeals and either of said officers or Tax Commission may appeal to the circuit court and then to the Court of Appeals the same as in other civil cases. It shall be the duty of the county attorney to represent the interest of the State and county in all such appeals in the quarterly and circuit court, and it shall be the duty of the Attorney General to represent the interest of the State and county in the Court of Appeals. Where an appeal is taken by the county attorney

or sheriff as herein provided, it shall be the duty of the county attorney to notify the State Tax Commission in like manner as when an aggrieved taxpayer appeals, and if he fails so to do he shall be subject to a like penalty.

§ 33. Recapitulation of Supervisors' Work. — The county clerk shall after the examination and approval of the tax book by the Board of Supervisors make and record a recapitulation of the tax book as revised by the supervisors, in the same manner provided in Section 15 of this act for the recapitulation of the tax book as prepared by the assessor. On or before May 10th the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

§ 34. Commission to Certify to Auditor—Duties of Auditor.—If it appear from said recapitulation that the Board of Supervisors have complied with the orders of the Tax Commission, the commission shall, not later than June first, approve the action of such Board of Supervisors and certify to the Auditor of Public Accounts the total assessed value of the property in each such county. The Auditor shall at once compute the amount of taxes due from each county, charge said amount to the sheriff and shall execute and transmit to the county clerk a certificate stating that the tax books as revised by the supervisors have been finally approved. He shall at the same time furnish to the county clerk, in loose leaf form, ten per cent. more tax bills and stubs than there are taxpayers in such county. Said tax bills and stubs to be in the form prescribed by the Tax Commission. The clerk shall affix said certificate to the tax books and enter it of record in the order books, and it shall be the sheriff's or collector's warrant for the collection of taxes.

§ 35. Reassessments.—In the event the County Board of Supervisors fail or neglect to carry out the orders of the State Tax Commission, the commission may itself make a reassessment and equalization of all or any of the property of any such county and fix the value thereof. The necessary expense of such reassessment, not exceeding the amount

allowed to the assessor and supervisors for an original assessment in such county, shall be borne by such county and shall be ordered paid by the fiscal court upon the presentation by the Tax Commission of a statement showing the amount of said indebtedness. Immediately upon the completion of such reassessment, the Tax Commission shall certify to the Auditor the total assessed value of the property in such county, and the Auditor shall proceed as provided in the preceding section of this act.

§ 36. Repealing Clause.—The following section of the Kentucky Statutes (Carroll's 1915 Edition) are hereby repealed: Section 4058, Sections 4115 to 4128 inclusive, Section 4239, Section 4239c, Section 4239g, and Sections 4268 to 4281 inclusive. All other laws or parts of laws in conflict with this act are hereby repealed to the extent of such conflict.

§ 37. Emergency Clause.—Whereas, the present State revenue is inadequate to defray the necessary expenses of government, an emergency is declared to exist and this act shall become a law upon its passage and approval by the Governor; Provided, however, the assessment of property as of September 1, 1916, the supervision and equalization of said assessment, and the collection of taxes based upon said assessment as of September 1, 1916, shall be governed by the laws in force on September 1, 1916, and the repeal of Sections 4268-4281, which relate to the State Board of Equalization shall not take effect until July 1, 1917.

The amendments proposed thereto by the Senate are as follows, viz.:

No. 1. Amend House Bill 1, Section 2, line 4, by striking out "July, 1918," and inserting in lieu thereof "July, 1919," and in line 5, strike out the words and figures "July, 1919," and insert in lieu thereof "July, 1920."

No. 2. Amend Section 2 of House Bill No. 1, by adding after the word "Governor" in line No. 2 thereof the following:

"by and with the advice and consent of the Senate," so that the first sentence of Section 2 of said bill shall provide as follows: "The two commissioners, other than the Auditor, shall be appointed by the Governor by and with the advice and consent of the Senate."

No. 3. Amend Section 4 by adding after the word "business" in line 4, and before the word "or" in same line, the following: "To which he is required to devote his personal attention," so when amended same will read as follows: "Each appointive commissioner and each employe of the State Tax Commission shall devote his entire time to the duties of his office, and shall not hold any other position of trust or profit, or engage in any other occupation or business, to which he is required to devote his personal attention, or serve on any committee of any political party during his incumbency of the office."

No. 4. Amend House Bill No. 1, Subdivision 2, Section 11, line 9, of the printed bill, by adding after the word "accounts" and before the word "and," the following:

"And the State Tax Commission shall have sole power to assess the physical or tangible value of all property belonging to telephone corporations, operating and having exchanges or toll lines in more than three counties of this State, whose franchise values they may be required by this or any other law to assess for taxation, whether or not such physical or tangible values have heretofore been assessed locally. The total assessed valuation of such property, together with the franchise value, shall be equalized with the assessed valuation of similar classes of property throughout the State, and be apportioned to the various taxing districts of the State in the manner provided by Section 4081 of the Kentucky Statutes, Carroll's Edition, for the apportionment of the franchises of telephone companies. For the purposes of ascertaining the tangible value of property, the commission shall require a report from such companies in such form and containing such data as the Commission may deem best."

No. 5. Amend House Bill No. 1 in the Senate, Section 12, subsection 3, by adding in line 13, page 6, of the printed bill after the word "authority" the following new sentence:

"A separate form for listing all intangible personal property shall be prescribed and furnished. The tax books or assessment rolls prescribed and furnished shall provide for valuing or stating all intangible personal property in one total amount for the several items carried from the form or schedule provided for listing such property."

Also where the word "schedule" occurs in said Subsection 3 of Section 12 of said bill, it shall be amended to read "schedules," so that said subsection when amended shall read as follows:

"(3) Forms: To prescribe, prepare and enforce the use of forms for tax receipts, forms for listing property for assessment, forms of reports to be used as a basis for assessment or equalization; forms of tax books or assessment rolls; forms of recapitulation sheets, and forms of all other reports required to be made or certified to the Tax Commission or to any other taxing authority. A separate form for listing all intangible personal property shall be prescribed and furnished. The tax books or assessment rolls prescribed and furnished shall provide for valuing or stating all intangible personal property in one total amount for the several items carried from the form or schedule provided for listing such property. The schedules to be used by the assessor and his deputies in listing the property of taxpayers shall contain a list of such separate items of property as may be prescribed by the commission, with interrogatories to be propounded to each person by the assessor or his deputies and an affidavit to be signed and sworn to by the party whose property is assessed before the assessor or his deputies. Said interrogatories shall be so framed as to elicit full information concerning any property in the taxpayer's custody or control of which another person is the legal or equitable owner and full information as to any device used by the taxpayer to

escape the payment of taxes. It may also contain such inquiries for statistical purposes as the Tax Commission deems proper. The schedules shall contain two columns, in one of which the person whose property is assessed shall fix the values; in the other, the assessor shall fix, after an examination, what, in his judgment, is the proper valuation of the property. The party, or the assessor where the party cannot write, shall insert the word "none" after each item of the schedules provided for above when he has no property to assess as named in such item, but no item in the schedules shall be passed without being answered. The assessor or his deputies shall read said affidavit in full to each taxpayer and see that no item has been passed unanswered before he shall be allowed to sign or swear to it. Any person failing or refusing to swear to said affidavit shall be deemed guilty of refusing to give in his property for assessment. Any assessor or deputies failing to administer the oath or otherwise violating the provisions of this section shall be fined fifty dollars ($50.00) for each offense. Any person who makes a false statement in listing for taxation his property or property in his custody or control shall be guilty of false swearing.

"Before the first day of September of each year the State Tax Commission shall deliver to each county clerk for the use of the assessor and his deputies a sufficient number of tax books and blank schedules for the assessment of property in such county. The expense of manufacturing and delivering said books and schedules shall be audited and paid as other expenses of the State offices, and shall not be considered an expense of the Tax Commission as limited in Section 6 of this act."

No. 6. Amend House Bill No. 1, Section 12, in line 15, by adding between the words "contain" and "a," the following: "the postoffice address and,"

No. 7. Amend House Bill No. 1, Section 12, in line 36, by inserting between the words "oath" and "or," the fol-

lowing: "Or certifying falsely to the administering of the same."

No. 8. Amend Subsection 3, Subdivision 2, Section 12 of the printed bill in line 37, by adding after the word "fined" and before the word "fifty" the words "not exceeding."

No. 9. Amend House Bill No. 1, Subdivision 1, Section 12, Subsection 3, by adding in line 9 after the word "receipts," the following: "in accordance with Section 4239a, Ky. Statutes, Carroll's Edition, 1915, but they may change the size of the receipts."

No. 10. To amend House Bill No. 1, Section 12, Subsection 4, line 55, by adding after the word "any," the following:

"Provided that if any person, or persons, shall fail or refuse to obey the summons of the commission to appear and testify or to produce records, said failure shall be deemed a misdemeanor and punishable by fine of not less than $25.00 or more than $500.00. The commission may certify the facts to the Commonwealth's attorney, or the county attorney, of the residence of the offending party, and it shall be the duty of said Commonwealth's attorney or county attorney to file an information against the offending party in the circuit court and proceed against him as in other misdemeanors. If upon the trial of the case, it shall appear that the offending party should comply with the order of the Tax Commission, the court shall, in addition to a fine, order the defendant to comply with the order of the commission.

No. 11. Amend House Bill No. 1 in the Senate, Section 13, by striking out said section and inserting in lieu thereof the following: "Section 13. Information Confidential.—It shall be unlawful for any commissioner, ex-commissioner, any employe, member of County Board of Supervisors, agent, assessor, deputy assessor, or any other person, to divulge any information acquired by him of the affairs of any company, firm, corporation, person, association or co-partnership, or information regarding the schedules required to be filed with

the Tax Commission. Any violations of the provisions of this section shall be a misdemeanor and shall be punished by a fine not exceeding five hundred dollars ($500.00) or by imprisonment not exceeding six (6) months, or both, and the guilty person shall be disqualified and removed from office or employment in the commission.

Provided, however, that this prohibition shall not extend to information required in prosecutions for making false reports or returns of property for taxation or any other infraction of the tax laws of the State.

Provided, further, that this prohibition shall not extend to any matter required by law to be entered upon any assessment book or roll.

No. 12. Amend House Bill No. 1 in the Senate, Section 15, by striking out said section and inserting in lieu thereof the following:

Section 15. Completion and Recapitulation of Assessor's Books.—After the assessor shall have completed his work he shall return the tax books and schedules; except those schedules containing a list of the intangible personal property, to the county clerk on or before the first day of January, and the clerk shall file and preserve the same; the schedules shall be destroyed after five years; the schedules containing a list of the intangible personal property shall be returned by the assessor to the State Tax Commission on or before the first day of January. The State Tax Commission shall examine the schedules of intangible personal property, and shall return to the County Board of Supervisors such schedules as in its opinion are incorrect either by reason of the omission or the under valuation of such property. After the county supervisors have corrected the tax books, they shall return such schedules to the State Tax Commission. The schedules shall be filed and preserved by the State Tax Commission for a period of twelve years, and shall not be public records except to the extent as provided under the provisions of this act.

The county clerk shall test the accuracy of the extensions and additions as shown by the tax books and make additions of each column on blanks to be furnished by the Tax Commission, the footings on each page to show the aggregate amount, value and number of each column in said tax book, and record said capitulation in said tax book with his official certificate attached. On or before the second Monday in January, the county clerk shall file with the Tax Commission a certified copy of said recapitulation.

No. 13. Amend House Bill No. 1, Section 14, line 14, by adding after the word "lot" the following: "Provided, that no deed of conveyance of real property shall be received and recorded by said clerk, unless the true and full money consideration for said property be stated in said deed."

No. 14. Amend House Bill No. 1, Subdivision No. 3, Section 19, line 2, by striking out the word "November" and insert the word "January," and strike out the word and figure "5" and insert the word and figure "3."

No. 15. Amend House Bill No. 1, Subdivision No. 3, Section 20, line 5, by striking out the word "January" and insert the word "March."

No. 16. Amend House Bill No. 1, Section 26, in line 4, by inserting between the words "infants" and "shall" the following: "Or other taxpayers temporarily absent from the county at the time for serving such notices."

No. 17. Amend House Bill No. 1, Subdivision 3, Section 25, by striking out the word "or" in line 4 after the word "fourth" and by adding after the word "fourth" in same line the words "or fifth," and by striking out the words "twenty-four" and figures "24" in line 6 and inserting in lieu thereof the word "thirty" and figures "30" and by striking out the word "and" after the word "third" in line 8 and adding after the word "fourth" in same line the word "fifth," so when amended will read as follows:

Time of Sessions—Duties and Compensation of Clerk.—The board shall continue in session at its first meeting in

each year not less than two (2) nor more than (10) days, in counties not containing a city of the first, second, third, fourth or fifth class; in counties having therein a city of the first class, the board may remain in session thirty (30) days; in counties having therein a city of the second class the board may remain in session twenty-four (24) days; and in counties having therein cities of the third, fourth and fifth class, the board may remain in session fifteen (15) days. The clerk of the county court shall act as the clerk of the Board of Supervisors. He shall be allowed the same compensation for his services as a member of the board and be paid in the same way. It shall be the duty of said clerk to prepare and deliver to the sheriff a list of the names of all persons whose property has been raised by the Board of Supervisors and the amount thereof.

No. 18. Amend House Bill No. 1, Subdivision 3, Section 30, in line 9, by striking out the word "two" and insert in lieu thereof the word "five."

No. 19. Amend House Bill No. 1, in the Senate, Section 36, by adding in line 3, page 18, of the printed bill, before the word "sections" the figures "4059."

No. 20. Amend House Bill No. 1, Section 26, in line 7, by inserting the following: "One-half to be paid out of State treasury and one-half."

No. 21. Amend House Bill No. 1, in Senate, Section No. 25, of Division No. 3, line 3, after word "than" the word and figure "ten (10)" be stricken out and "twelve (12)" be inserted instead.

Mr. Hutchcraft moved that the special order set for today at 11:00 o'clock be postponed until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Hutchcraft moved that the House consider the said Senate amendments as they appear, in order, on the printed copy of same.

Said motion was agreed to.

Mr. Hutchcraft moved that the House non-concur in the first amendment proposed by the Senate to House Bill No. 1.

The yeas and nays being required on said motion by Messrs. Roach and Vance, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	Wm. Gearheart	A. J. Oliver
Chas. D. Bratcher	W. G. Gooch	William A. Perry
G. G. Brashear	W. C. G. Hobbs	Geo. L. Pickett
Frank J. Brown.	A. B. Holland	W. A. Price
Hiram Brown	Chas. L. Hunter	J. D. Pumphrey
E. Bullock	R.B.Hutchcraft,Jr.	D. S. Richardson
Henry A. Cannon	R. B. Jackson	Lewis Ryans
Glover H. Cary	T. R. Jones	E. D. Smith
A. S. Cooper	Wm. J. Kuh	Claude B. Smith
S. B. Coleman	W. T. Lasley	John W. Snider
W. P. Cropper.	Dr. J. E. Lilly	Adam Spahn
R. T. Crowe	Dr. C. W. Mathers	Thomas Spurrier
S. C. Dobbs	Jacob Metzger	F. C. Trivette
Jas. R. Dorman	Harry J. Meyers	D. B. Tyra
Thomas A. Dover	Claude D. Minor	Frank M. White
W. E. Dowling	G. B. Moores	M. O. Wilson
William Duffy	B. F. McAtee	E. S. Wood
Odie Duncan	E. B. McGlone	Louis E. Yewell
J. R. Durham	C. B. Nichols	E. G. Young
T. T. Gardner	S. M. O'Brien	—59

Those who voted in the negative were—

H. F. S. Bailey	L. B. Hamilton	H. Clay Kauffman
L. L. Embrey	W. B. Harvey	W. R. Lyon
Frank C. Greene	David J. Howard	S. Montgomery
C. H. Grimes	J. M. Howell	John T. Murphy
J. S. Hall	W. H. Jones	W. J. McMurray

L. T. Neat	L. M. Smith	J. W. Wall	
A. B. Pieratt	Ed. D. Stone	J. D. Wills	
Richard Radcliffe	R. C. Tartar		
John T. Roach	J. Wood Vance		—25

And so said motion was agreed to.

Said amendment was non-concurred in.

Mr. Hutchcraft moved that the House non-concur in the second amendment proposed by the Senate to House Bill No. 1.

The yeas and nays being required on said motion by Messrs. Murphy and Vance, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Howell	A. B. Pieratt	
Glover H. Cary	W. H. Jones	Richard Radcliffe	
R. T. Crowe	H. Clay Kauffman	John T. Roach	
Harry C. Cummins	W. R. Lyon	L. M. Smith	
L. L. Embrey	Claude D. Minor	Ed. D. Stone	
Frank C. Greene	S. Montgomery	R. C. Tartar	
C. H. Grimes	G. B. Moores	J. H. Thompson	
J. S. Hall	John T. Murphy	J. Wood Vance	
L. B. Hamilton	W. J. McMurray	J. W. Wall	
W. B. Harvey	L. T. Neat	J. D. Wills	
David J. Howard			—31

Those who voted in the negative were—

Geo. B. Barrett	E. Bullock	S. C. Dobbs
C. H. Bays	Henry A. Cannon	Jas. R. Dorman
Chas. D. Bratcher	A. S. Cooper	Thomas A. Dover
G. G. Brashear	S. B. Coleman	W. E. Dowling
Frank J. Brown	W. P. Cropper.	William Duffy
Hiram Brown	James S. Cruse	Odie Duncan

J. R. Durham	Dr. C. W. Mathers	Lewis Ryans
T. T. Gardner	Jacob Metzger	E. D. Smith
Wm. Gearheart	Harry J. Meyers	Claude B. Smith
W. G. Gooch	B. F. McAtee	John W. Snider
W. C. G. Hobbs	E. B. McGlone	Adam Spahn
A. B. Holland	C. B. Nichols	Thomas Spurrier
Chas. L. Hunter	S. M. O'Brien	F. C. Trivette
R.B.Hutchcraft,Jr.	A. J. Oliver	D. B. Tyra
R. B. Jackson	William A. Perry	Frank M. White
T. R. Jones	Geo. L. Pickett	M. O. Wilson
Wm. J. Kuh	W. A. Price	E. S. Wood
W. T. Lasley	J. D. Pumphrey	Louis E. Yewell
Dr. J. E. Lilly	D. S. Richardson	E. G. Young

—57

And so said motion was agreed to.

Said amendment was non-concurred in.

Mr. Barrett moved that this House do now adjourn until tomorrow morning at 10:00 o'clock.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, APRIL 4, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Mathers:

H. B. 54. An Act declaring oil after it is taken from the earth to be personal property, and assessing a tax.

To the Committee on Revenue and Taxation.

By Mr. Hutchcraft:

H. B. 55. An Act relating to revenue and taxation, providing for corporation license taxes for certain corporations, providing amount and manner of paying same, requiring reports to be made and manner of making same, fixing fines and penalties for violation and repealing existing statutes.

To the Committee on Revenue and Taxation.

Upon a call of the committees, the Committee on Revenue and Taxation reported bills of the following titles, viz.:

By Mr. Perry:

H. B. 4. An Act providing for a license tax on persons, firms, associations and corporations engaged in the business of mining coal; pumping, extracting and producing crude oil from the earth; and pumping, extracting and producing natural gas from the earth.

By same:

H. B. 5. An Act relating to revenue and taxation, and providing a license tax on crude petroleum, and providing penalties for the violations of its provisions.

By same:

H. B. 6. An Act relating to revenue and taxation, pro-

viding a license tax on the mining of coal, and providing penalties for the violation of its provisions.

By same:

H. B. 14. An Act regulating the license tax on automobile trucks.

By same:

H. B. 48. An Act to prescribe and provide a license tax upon all persons, firms or corporations standing a stud horse, jack or bull in this Commonwealth, and fixing the amount of said license, fixing the date of the expiration of the license provided for, and providing the manner for the registering and recording of the breed, name, age, color, sire and dam of the animal to be licensed, and fixing a fee for such registration, and fixing penalties for failure to procure licenses.

By same:

H. B. 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the act.

By same:

H. B. 50. An Act relating to revenue and taxation, requiring persons, firms and corporations engaged in the business of mining coal to pay a license tax, requiring reports, prescribing duties, and fixing penalties.

Said bills were reported without expression of opinion.

The Speaker stated the question: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

The House then took up for consideration from the calendar a bill of the following title, viz.:

H. B. 51. An Act to provide for ways and means to obtain a census of the names and addresses of the citizens of Kentucky, eligible for military service, to provide for the registration of such persons, to provide revenue to carry out the provisions of this act and prescribing penalties for the violation thereof.

The provision of the Constitution as to the second reading of said bill at length being dispensed with, said bill was read the second time by its title, and ordered to be placed in the orders of the day.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a bill of the following title, viz.:

H. B. 38. An Act relating to revenue and taxation, and providing a referendum on acts of the General Assembly in certain cases where property is classified for taxation, and a lower rate placed on personal property, tangible and intangible, than upon real estate, providing the manner and means of taking the sense of the people in such cases and fixing fines and penalties.

Whereupon all other business was suspended, said bill was read at length and compared in open House, and was

found to be correctly enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said bill.

Ordered, that the enrolling clerk deliver said bill to the Senate.

After a time the enrolling clerk delivered the original and enrolled bill which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bill which originated in the House and which has been signd by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

The House then took up the unfinished business of yesterday, the consideration of Senate amendments proposed to House Bill No. 1.

(For said bill see House Journal of yesterday.)

(For said amendments proposed to said bill by the Senate see House Journal of yesterday.)

Mr. Duncan moved that the House concur in the third amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hobbs moved that the House concur in the fourth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Frank J. Brown moved that the House concur in the fifth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Minor moved that the House concur in the sixth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hobbs moved that the House concur in the seventh amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hobbs moved that the House concur in the eighth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hobbs moved that the House concur in the ninth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Harvey moved that the special order set for 11 o'clock, viz.: House Bill No. 25, and the special order immediately succeeding same, viz.: House Bill No. 21, be postponed until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Hutchcraft moved that the House concur in the tenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Frank J. Brown moved that the House concur in the eleventh amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Frank J. Brown moved that the House concur in the twelfth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Dowling moved that the House non-concur in the thirteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was non-concurred in.

Mr. Crowe moved that the House non-concur in the fourteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was non-concurred in.

Mr. Kauffman moved that the House concur in the fifteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Minor moved that the House concur in the sixteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Frank J. Brown moved that the House concur in the seventeenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Perry moved that the House non-concur in the eighteenth amendment proposed by the Senate to House Bill No. 1.

The yeas and nays being required on said motion by Messrs. Perry and Duffy, were as follows:

Those who voted in the affirmative were—

H. F. S. Bailey	W. B. Harvey	Richard Radcliffe
C. H. Bays	A. B. Holland	D. S. Richardson
Chas. D. Bratcher	David J. Howard	John T. Roach
G. G. Brashear	R.B.Hutchcraft,Jr.	Claude B. Smith
W. H. Brown	J. M. Johnson	John W. Snider
Hiram Brown	T. R. Jones	Thomas Spurrier
Henry A. Cannon	W. H. Jones	Ed. D. Stone
Glover H. Cary	W. R. Lyon	R. C. Tartar
S. B. Coleman	Dr. C. W. Mathers	J. H. Thompson
James S. Cruse	S. Montgomery	D. B. Tyra
Harry C. Cummins	G. B. Moores	J. Wood Vance
Odie Duncan	B. F. McAtee	J. W. Wall
L. L. Embrey	W. J. McMurray	Frank M. White
T. T. Gardner	C. B. Nichols	J. D. Wills
Wm. Gearheart	A. J. Oliver	M. O. Wilson
Frank C. Greene	Geo. L. Pickett	E. S. Wood
C. H. Grimes	A. B. Pieratt	Louis E. Yewell
L. B. Hamilton	W. A. Price	—53

Those who voted in the negative were—

Peter Ampler	J. R. Durham	E. B. McGlone
Geo. B. Barrett	W. C. G. Hobbs	S. M. O'Brien
Frank J. Brown.	David J. Howard	William A. Perry
E. Bullock	Chas. L. Hunter	J. D. Pumphrey
A. S. Cooper	R. B. Jackson	Lewis Ryans
W. P. Cropper.	H. Clay Kauffman	Joe Schneider
R. T. Crowe	Wm. J. Kuh	L. M. Smith
S. C. Dobbs	Dr. J. E. Lilly	E. D. Smith
Jas. R. Dorman	Jacob Metzger	Adam Spahn
Thomas A. Dover	Harry J. Meyers	Bannie Taber
W. E. Dowling	Claude D. Minor	E. G. Young
William Duffy		—34

And so said motion was disagreed to.

And said amendment was concurred in.

Mr. Hobbs moved that the House concur in the nineteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Frank J. Brown moved that the House concur in the twentieth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hutchcraft moved that the House concur in the twenty-first amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Hutchcraft moved that the House reconsider the vote by which the House non-concurred in the fourteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Mr. Hutchcraft moved that the House concur in the fourteenth amendment proposed by the Senate to House Bill No. 1.

Said motion was agreed to.

Said amendment was concurred in.

Mr. Price moved that the session be indefinitely extended.

Said motion was agreed to.

Mr. Price moved that this House do now adjourn until 2 o'clock.

Said motion was agreed to.

Two o'clock p. m. the House reconvened.

Mr. Hutchcraft moved that the House notify the Senate that the House non-concurred in the Senate amendments Nos. 1, 2 and 13, proposed to House Bill No. 1.

Said motion was agreed to.

Mr. Spurrier moved that the Hon. George Baker, a former member of this House, be granted the privileges of the floor.

Said motion was agreed to.

Mr. Hobbs moved that House Bill No. 39, and amendment thereto, be recommitted to the Committee on Revenue and Taxation with leave to report at any time.

Said motion was agreed to.

Mr. Hobbs was granted an indefinite leave of absence.

The House then took up for consideration the special order, viz.:

H. B. 25. An Act to abolish the assessor's office, and to provide for county tax commissioner in lieu of assessor, and providing for equalization of property and collection of taxes,

all relating to revenue and taxation, and repealing all laws in conflict with the provisions of this act.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SUBDIVISION 1.

COUNTY TAX COMMISSIONER.

§ 1. Powers of County Assessor Transferred to the County Tax Commissioner.—The office of county assessor is hereby abolished under the provisions of Section 104 of the Constitution and the present incumbents shall be made county tax commissioners as provided in Section 3 immediately thereafter. There are hereby transferred to the State Tax Commission and county tax commissioners all the powers and duties heretofore exercised by, or performed by the county assessors, in so far as such powers and duties are not changed by law. The county tax commissioners and their deputies shall exercise and perform such other powers and duties as may be imposed upon them by law, or by the orders of the State Tax Commission.

§ 2. Election of County Commissioners.—The term of office of such county tax commissioners shall be equal to the term of office of the county assessors, and they shall be elected as assessors are now elected by law subject to the qualification provided for in this act, except that the county tax commissioners shall be eligible for re-election.

Penalty for Failure to Qualify.—Any person elected a county tax commissioner, who shall wilfully fail to accept the office and discharge the duties thereof, shall be fined five hundred dollars. Each county tax commissioner herein provided for may, with the approval of the State Tax Commission, appoint as many sober, discreet, capable persons not under the age of twenty-four years, as deputies to assist him

to discharge his duties, as the State Tax Commission may deem necessary, and may remove them at his pleasure. The county tax commissioner and his deputies shall read and administer the oath required to be taken by persons whose property is required to be listed for taxation. The county tax commissioners and his deputies, before they enter upon the duties of the office, shall, in addition to the oath prescribed by the Constitution, take the following oath:

Oath.—"I do swear that I will administer to every person listing property of any description the oath prescribed by law, and fix the value of property to be listed by me at its fair cash value, estimated at the price it would bring at a fair voluntary sale without favor or partiality; and I will diligently search and inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and that I will truly report all persons who shall fail or refuse to list their taxable property, after being duly called on by me for that purpose, or who have given in a false or fraudulent list, so help me God."

Bond.—The county tax commissioner shall at the same time execute a bond to the Commonwealth, with good surety, to be approved by the county court for the faithful discharge of the duties of his office, which bond shall be filed in the office of, and kept safely by, the clerk of the county court, and on which the county tax commissioner and his sureties shall be liable for any violation of the duties of his office, by himself or any of his deputies. Action may be instituted on it by the Commonwealth or any person aggrieved, and recovery had thereon, from time to time, to the extent of the injury sustained.

Work to Begin, When.—The county tax commissioner shall commence the duties of his office on the first day of September each year, and he shall assess the property in his county by justices' districts, in separate books, and he shall also make a separate book or books for each incorporated

city, town or taxing district of his county, by wards or other subdivisions, as convenience may require.

Vacancies, How Filled.—In case any person who was elected county assessor or county commissioner shall fail to qualify, or after qualifying as county tax commissioner shall die, resign, or be removed from office during his term of office, the vacancy shall be temporarily filled by the county judge until his successor shall have been elected as provided by law. The county tax commissioners herein provided for shall, subject to the direction, instruction and supervision of the State Tax Commission, make the assessment of all property within their counties, except as otherwise provided for, prepare the assessment books, and perform such other duties as may be imposed upon them by law. Any county tax commissioner shall be removed from office by the circuit court of the county wherein he was elected, upon petition of the State Tax Commission or any taxpayer for wilful disobedience of any just or legal order of the State Tax Commission, or for misfeasance or malfeasance in office, or wilful neglect in the discharge of his official duties, but such officer or petitioner shall have the right to appeal to the Court of Appeals.

§ 3. Compensation of County Tax Commissioners.—The county tax commissioner shall, after he has returned his tax book and the same has been corrected by the Board of Supervisors, present to the county court his account verified by affidavit, stating the total assessed value of the property listed by him as shown by his tax book thus corrected; and if said court upon investigation, finds said account to be correct, it shall certify to the auditor the amount due to the county tax commissioner for the services required of him by law, which shall be based on the total value of the assessment made by him as above required, as follows: Four cents on the one hundred dollars of the first million and one and one-quarter cents on each one hundred dollars of the excess over one million, but no county tax commissioner shall be entitled

to receive more than three thousand dollars for his services during any year, except in counties containing a city of the first class, in which the salary shall not exceed four thousand dollars. In counties in which the assessed value of property exceed thirty-eight million dollars, the county tax commissioners shall be allowed, as compensation to deputies appointed and qualified, the sum of one thousand five hundred dollars for each seven and one-half million dollars of property which may be assessed in excess of thirty-eight million dollars. In counties where the assessment does not exceed one million dollars the county tax commissioner shall be paid four and one-half cents on the one hundred dollars of the entire property listed.

County Tax Commissioner's Claim to be Verified—Penalty.—Before the county court shall grant such a certificate of allowance, the county tax commissioner and his deputies, if any, shall, in open court, make and file the following affidavit, subscribed and sworn to by them before the clerk of the county court, viz.: "I do swear that I have not received from any person a list of taxable property and returned the same until the person rendering the list has made oath to the truth of the same; and I do further swear that I have, in no instance, assessed any property at a greater or less sum than I deemed a fair cash value, estimated at the price it would bring at a fair voluntary sale."

Any county tax commissioner or deputy who shall make affidavit, knowing the same to be false in any particular, shall be deemed guilty of false swearing, and, on conviction, be punished accordingly.

Deduction for Failure to do Duty—Payment of County Tax Commissioner.—A reduction of fifty cents shall be made from the county tax commissioner's compensation for each list he shall fail to report for taxation, or report without authority of law, and one dollar each for each duplicate assessment. The Auditor of Public Accounts shall draw his warrant on the State Treasurer for eighty per cent. of such

allowance, and shall draw his warrant on the Treasurer for the remainder due the county tax commissioner, as herein provided, after the December session of the fiscal court, on or before which time the sheriff shall report, on oath, to said court a list of all persons, with their taxable property, so far as known to him, who were omitted by the deputy tax commissioners; also the names of any persons duplicated by the deputy tax commissioner. The report of the sheriff shall be certified by the county clerk to the auditor, that the deductions may be made from the county tax commissioner's claim as herein provided.

§ 4. Examination of Candidates for the Office of County Tax Commissioners.—Before any person's name shall be placed upon the ballot at any primary or regular election as a candidate for the office of county tax commissioner, he shall hold a certificate from the State Tax Commission that he has been examined by them, and that he is qualified for the office. Within ninety days before any primary or general election at which county tax commissioners are to be elected or nominated, the State Tax Commission shall arrange for examinations to be held to determine the qualifications of persons who may be a candidate for the office of county tax commissioner. Such examinations shall be held in the same manner as examinations are now held for candidates for county school superintendents. Before said examinations are held, the State Tax Commission shall, for at least four weeks publish in some newspaper of general circulation in this State, a notice showing the time and place at which such examinations shall be held, and such examinations shall be open to any qualified elector of the State. The examination shall take into consideration the candidate's experience as an assessor, his knowledge of the revenue laws, his knowledge of the geography of the county in which he expects to become a candidate, his knowledge of the industries and property of such county, his general education and business experience and his physical fitness to fill the office. The State Tax

Commission shall determine in advance of the examination the credits to be allowed for the experience, knowledge of the revenue laws and for each other qualification, and shall publish same at the same time notices are published as above provided for. On the basis of these examinations, candidates shall be graded, and no candidate shall be issued a certificate unless he makes a credit of at least seventy-five per cent. The State Tax Commission shall issue to persons passing this examination, a certificate of their fitness and qualification to fill the office of county tax commissioner.

Office Rooms.—The fiscal court of each county, or whatever body shall take over the powers of the fiscal court in any county, shall provide for the county tax commissioner a suitable office room or rooms, when possible in the county court house, or when that is not possible, in some other building, together with suitable furniture, in which office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within that county, except when such books or records are required by law to be placed in the custody of other officers. The provision of Section 1197 of Carroll's Statutes, Edition 1915, are hereby extended to cover these public records.

ASSESSMENT OF PROPERTY.

Subdivision 2.

General Provisions.

§ 1. All taxable property, except such as is by law required to be assessed by the State Tax Commission, shall be assessed by the county tax commissioners or their deputies in the county in which it has situs.

§ 2. Assessments to be at Full Cash Value.—All taxable property must be assessed at its full cash value.

§ 3. Lands and Improvements to be Separately Assessed.—Lands and improvements thereon shall be separately listed and assessed. Cultivated and uncultivated land, of the

same quality and similarly situated, shall be assessed at the same value.

§ 4. Date of Assessment.—All taxable property shall be assessed and valued as of the first day of September in each year.

§ 5. Description of Lands.—Lands shall be described in the assessment roll by general boundaries, or in counties which have been divided into sections by the United States land survey, by section number and the customarily recognized fractional subdivisions thereof. But lands may be described by reference to numbers or letters on plats or maps on file in the office of the county court clerk, or on the county tax maps. The State Tax Commission shall fix and authorize abbreviations which shall be used in the description of lands, but which shall be sufficient to clearly identify the lands described.

§ 6. Real Estate Assessed to Owner if Known.—Real estate shall be assessed to the last ascertainable owner of record of the first freehold estate herein, and may be assessed to "unknown owners" if none be ascertainable. No error in the name of the owner shall invalidate the assessment, nor shall any error in the description of the property invalidate the assessment, provided the description be sufficient to identify the property intended to be assessed.

§ 7. County Clerk to Certify Conveyances, etc.—Each county clerk shall, on or before the first day of September of each year, make out and certify to the county tax commissioner in such form and in such detail as the State Tax Commission shall prescribe, a complete statement of all conveyances of lands, mortgages or other liens upon lands and other obligations for money due or to be paid. The statement shall show distinctly the dates of execution of conveyances, or contracts, the dates of executions and of maturity of notes and other evidences of indebtedness; the consideration therefor; the date of filing or recording; the amount

thereof; and the name and county of residence of the owner, payee, beneficial holder thereof or any other person or corporation liable for taxes thereon; and such other matters or things as shall be ordered by the State Tax Commission. Said statements shall be made to each county tax commissioner of the State or such notes or other evidences of indebtedness as may be owned or held by persons or corporations residing, or having their principal place of business in the county of such deputy tax commissioner. No mortgage, conveyance or other instrument of writing constituting a lien or other security for any note or other evidence of indebtedness shall be received for record by any county clerk of this Commonwealth, unless such mortgages, conveyance, or other writing, give the county and State of the residence and postoffice address of the person or corporation owing or holding said note or other evidence of indebtedness. Should there be an assignment of such note or other evidence of indebtedness, or record in the clerk's office, the assignment shall state the county and State of the residence and the postoffice address of the assignee; unless any assignment is made of record, the original holder or owner shall be liable for taxes as though no assignment had been made. No conveyance of land shall be received for record by any county clerk in this Commonwealth unless such conveyance recites in full the actual consideration therefor. Any person who shall knowingly and intentionally give false or fictitious address or name in such instrument or assignment, as above mentioned, or other than the true consideration, in any conveyance shall be guilty of a misdemeanor and shall, upon conviction, be fined not less than ten dollars nor more than one thousand dollars. Each statement made by the county clerk, as herein required, shall cover a period of one year next prior to the date such statement is required to be made. Said statement shall be sworn to by the clerk before some person authorized to administer oaths as a full and complete statement of said facts. For his services in making such statements, the clerk

shall be paid a reasonable compensation by the fiscal court of his respective county; said statement shall be returned by the various county tax commissioners, with their tax books, schedules and list of conveyances, to the county clerks of their respective counties for the use of the Board of Supervisors. Any county clerk failing to perform his duties under this section shall be punished by a fine not less than fifty dollars nor more than one hundred dollars, to be recovered by a warrant or indictment. Nothing herein shall be construed to affect the validity of any instrument or assignment.

§ 8. Taxpayer's Statement.—To aid him in making the assessment, the county tax commissioner shall each year exact from each person a list or statement, under oath, setting forth specifically all the real estate and personal property owned by such person, or in his possession, or under his control, on the first day of September, and the situs of such taxable property. The list or statement shall be in writing, or in printing and writing, in such form and detail as the State Tax Commission shall from time to time prescribe, and shall contain all property belonging to, claimed by or in possession or control or management of the person making the list or statement, whether such person be an individual, a firm, association, company or corporation.

Lands and Improvements to be Separately Valued.—In prescribing the form for the list or statement to be exacted from each person, the State Tax Commission shall provide for the separate listing of lands, whether in tracts or city and town lots, and of improvement, in the classes specified in section four of article one of this act, and in such other classes as the State Tax Commission shall deem necessary. The list or statement shall contain an exact description of all lands in parcels or subdivisions as required in section eight of subdivision one of article three of this act. The list shall also contain all personal property of each person in such classes as the State Tax Commission shall prescribe, and shall show specifically all taxable bonds, stocks, notes,

accounts, credits, cash, the number of thoroughbred and common horses of each sex and age, mules, asses, cattle, sheep, swine, agricultural implements and machinery, other tools and machinery, wagons, carriages, automobiles, other vehicles, safes, household furniture, musical instruments, manufactured articles, raw materials for manufacturers, paintings, books, jewelry, diamonds and other precious stones, watches, silverware, steam engines, steamboats and other water crafts, patent rights, wines, whiskies, brandies and other liquors, stocks of goods, wares and merchandise, and such other matters and things as the State Tax Commission shall prescribe.

§ 9. Penalty for Refusal to File Statement.—If any person, after demand made by the assessor, neglects or refuses to give, under oath, the statement provided for in section eleven of subdivision one, article three, of this act, immediately before this section, or to comply with the requirements of the law, the county tax commissioner must note the refusal on the assessment book, opposite the name of such person, and must make an estimate of the value of the taxable property of such person. At the close of the assessment the county tax commissioner shall transmit to the Board of Supervisors in each county and to the State Tax Commission a verified report in writing, separate from the assessment roll, containing a complete list of all persons who refuse or neglect to furnish a statement of their property as in this act provided, or to comply with the requirements of this act, together with the amount of the assessment upon the property of such persons, with a statement of facts, if any, upon which the assessment was made, and the valuation of the property so assessed ascertained. Such assessments shall be called for convenience "arbitrary assessments," but they shall be made as fairly and equitably as possible in the best judgment of the county tax commissioner. No Board of Supervisors, nor the State Tax Commission, may reduce any arbitrary assessment, but may raise the same, if found to be too low, to such amount as may be deemed just. Any exces-

sive tax resulting from an arbitrary assessment is hereby declared to be imposed as a penalty for an unlawful act, and if not paid or collected as are other taxes, may, together with the proper tax, be collected, as are other fines and penalties. Should any person neglecting or refusing in any one year to give the statement herein required, neglect or refuse to do so the next succeeding year, the arbitrary assessment for the second year shall be double that of the preceding year, and the doubling shall continue each year thereafter until a satisfactory statement shall be rendered. Provided, however, that no arbitrary assessment shall be made upon lands, nor at the time of the assessment of lands and improvements, shall any arbitrary assessment be made upon improvements, it being the duty of the county tax commissioner, the Boards of Supervisors and the State Tax Commission, with or without the taxpayer's statement, to find and value all lands and the improvements thereon at the time of the assessment. And provided, further, that if the owner of any property found by the county tax commissioner be absent or unknown, the county tax commissioner must make an estimate of the value of such property, which shall not be deemed an arbitrary assessment, and which may, on proper showing, be lowered by the Board of Equalization.

§ 10. Penalty for Fraud.—Any property wilfully concealed, removed, transferred or misrepresented by the owner, or agent thereof, to evade taxation, must upon discovery be assessed at three times its value.

§ 11. Double Taxation of Property Not Assessed the Year Before.—Any property discovered by the county tax commission to have escaped taxation the preceding year, if such property is in the ownership or under control of the same person who owned or controlled it the preceding year, may be assessed at double its value.

§ 12. Roll Books to be Provided.—Before the first day of September of each year, the State Tax Commission shall deliver to each county clerk of this State for the use of the

county tax commissioners, a sufficient number of assessment roll books, and the necessary blank schedules or taxpayers' lists, for the assessment of all property, real and personal, with the affidavit attached thereto to be signed and sworn to by the person returning the list.

§ 13. Itemized List.—The form of the list or statement shall provide a place for the entry of the value of each item of property listed. The person listing his property may enter his estimate of the value thereof. But the estimate of value entered by the person listing the property shall not be binding on the county tax commissioner, nor on any Board of Equalization, nor on the State Tax Commission, except in cases where value affords the sole appropriate description of the property, and even in such cases the right of taxing officials to question the accuracy of the State as to the amount thereof is reserved.

§ 14. Taxpayer's Oath.—The form of the taxpayer's oath shall be substantially as follows:

"I, ..., a resident of ..... county, do swear that the above list contains a full and correct statement of all property subject to taxation, owned by me, in my possession or under my control on the first day of September last; and that I have not, in any manner whatsoever, concealed, transferred or disposed of any property, or placed any property out of the county, or of my possession for the purpose of avoiding any assessment upon the same or of making this statement."

§ 15. County Tax Commissioner May Examine Under Oath.—The county tax commissioner and his deputies shall be authorized to examine persons under oath as to their property, and as to the value thereof, to examine their books and papers to ascertain the amount and value of such property. The information obtained from the taxpayer's lists of statements, or as provided in this section except in so far as it may afterwards appear on the assessment roll book, shall be deemed confidential and any officer disclosing such

information except as herein provided shall be subject to fine of not less than fifty nor more than five hundred dollars, except that it shall be lawful to submit this information to any Board of Supervisors and to the State Tax Commission. Any person failing or refusing to permit any county tax commissioner or deputy to make such examination shall be subject to a fine in any sum not exceeding five hundred dollars, to be recovered by warrant or indictment.

§ 16. County Tax Commissioner to Fix Value.—The county tax commissioner shall, from his own knowledge, from the statement of the person listing the property and such other information as he may be able to obtain, fix the value upon all taxable property. But the State Tax Commission may direct the use, solely for purposes of uniformity, in ascertaining the fair cash values of standard or basing values per unit of land measurement for valuation of real estate as hereinafter in this act provided. The State Tax Commission may further classify personal property, and for the same purposes, may direct the use of standard values for each unit of count or measurement of each class. It may especially, and each year, classify and grade all horse kind, mules, asses, cattle, sheep, swine and poultry and fix a value per unit for each class or grade, and in like manner classify, grade and value grain, tobacco, hemp and any other kinds of personal property capable of such classification and fairly uniform in value throughout the State and widely distributed. The county tax commissioners shall follow these standard values, except when the use thereof for any reason shall result in equality.

§ 17. Preparation of the Assessment Books. — The county tax commissioners must prepare each year an assessment book or books for each county in the form and manner to be provided by the State Tax Commission. He shall prepare the book or books for each county according to justices' districts, incorporated cities, towns and taxing districts therein. Where two or more books are used, each book shall

be numbered in sequence and described in such manner on title page and cover as to clearly indicate the taxing district or districts or portions of the county contained therein, and each book shall contain, near the front page and before the assessment entries, a complete list of all the books constituting the assessment roll of the county and showing its place in the series of books. Assessments may be entered alphabetically or in any convenient geographical sequence, but in the latter case there shall be prepared either at the end of the last book after all the assessment entries, or in a separate book, a complete alphabetical list or index of all the persons assessed, with proper reference to the page or pages of the book or books in which the assessments are entered. Clerical or other errors or omissions in the index shall in no wise affect the validity of any assessment. At the close of each book, except the last in sequence, there shall be a statement showing the number and description of the next book in order, and in the last book a statement that the roll end here. All blank spaces and pages in any book upon which no assessment entries are made shall be ruled or marked off, so as to clearly show the fact that the entries are completed or that they are continued on subsequent pages and upon which pages.

The assessment roll shall show under appropriate headings and columns, as prescribed by the State Tax Commission, the following items and such others as may be from time to time prescribed by the State Tax Commission.

(1) The name and postoffice address, if known, of the person to whom the property is assessed.

(2) Lands described as in this act provided.

(3) Improvements on land.

(4) All personal property in such detail as the State Tax Commission shall prescribe, but failure to enumerate personal property in detail shall not invalidate any assessment, provided that the total amount assessed against each person is shown.

(5) The cash value of each item assessed.

(6) Franchise, railroad property and all other property assessed by the State Tax Commission and assigned or apportioned to the county and other local districts and the value thereof assessed.

(7) The taxing district in which the property is assessed.

(8) The total value of all property assessed against each person.

(9) The sum totals of all lines and columns.

(10) The assessment books shall also contain appropriate columns for the entry of the rate of taxes levied upon the property and for the extension of the taxes levied upon the property of each person, but these columns shall not be filled in by the county clerk, as hereinafter in this act provided.

Entries shall be made with ink, and may be made in writing or by writing and printing, by rubber stamp or other device. Values shall be in figures. All entries shall be fair, neat and legible. No erasures, either by rubbing, knife, or chemical, or other means, shall be permitted on the assessment roll or book, but errors may be corrected in such manner as to show clearly the original erroneous entries and the correct entries, and such corrections shall be explained in the margin and signed by the person making them, and the corrections so made, if made by an authorized official, shall be valid as if they were original entries.

§ 18. Illegal Entries in Assessment Books.—No person, save the county tax commissioner, his deputies and other officials expressly required by law so to do, shall make any entry, correction or alteration in the assessment books or rolls. Any person illegally making such entry, correction or alteration or mutilating the assessment books or rolls shall be guilty of a felony, and punished by imprisonment in the State penitentiary from one to five years.

§ 19. County Tax Commissioner's Oath.—On or before the first day of January of each year, the county tax commissioner shall complete the assessment rolls, and he and his deputies must take and subscribe an affidavit in the assessment books to be substantially as follows:

"I, ..., county assessor for the county of ....., do swear that, between the first day of September and the first day of January, in the year of our Lord nineteen hundred and ....., I have made diligent inquiry and examination to ascertain all the property within the county of ..... (or within the subdivision thereof assessed by me, as the case may be), subject to assessment by me, and that the same has been assessed on the assessment book or books, equally and uniformly, according to the best of my judgment, information and belief, at its true value, and that I have faithfully complied with all the duties imposed on the county tax commissioner under the revenue laws; and that I have not imposed any unjust or double assessment through malice or ill-will or otherwise; nor allowed anyone to escape a just and equal assessment through favor or reward, or otherwise; so help me, God." But failure to take or subscribe to such an affidavit, shall not in any manner affect the validity of any assessment.

§ 20. Books to be Delivered to County Clerk.—As soon as completed, the assessment book or books, together with the records, statements, and copies of any orders of the State Tax Commission, used or followed in making the assessment, must be delivered into the custody of the county clerk for the use of the Board of Supervisors. Until the day set for the hearings before the Board of Supervisors, as hereinafter in this act provided, the books shall be open to the inspection of all persons interested. Provided, that the State Tax Commission may, for good cause shown, extend, but not by more than thirty days, the time for completing the roll of any county.

§ 21. County Tax Commissioner's Report to Commission.—On completion of the assessment rolls in his county the county tax commissioner shall at once forward to the State Tax Commission a report, in such detail and form as the commission shall prescribe, of his assessments.

§ 22. Penalty.—Every county tax commissioner who fails to complete his assessment rolls, or fails to transmit the report mentioned in the preceding section, shall forfeit the sum of one thousand dollars, to be recovered on his official bond, for the use of the Commonwealth, in an action brought in the name of the Commonwealth by the Attorney General, when directed to do so by the State Tax Commission.

§ 23. Name of Purchasers—How Entered.—Lands once described in the assessment books need not be described a second time, but any person claiming the same and desiring to be assessed therefor, may have his name inserted with that of the person to whom such land is assessed.

§ 24. Property in Two Counties.—Property lying in two or more counties shall be assessed, as nearly as may be, in each county in that proportion which the part in each county bears to the whole. Ferries and toll bridges connecting two counties, other than warehouses, wharves or other appurtenances in each county, together with the franchises thereof, shall be assessed one-half in each county. Where property lies in two counties, the two county tax commissioners shall confer as to and determine the value.

§ 25. Property Discovered to be in Other Counties.—Any county tax commissioner obtaining in any way information concerning property taxable in some other county shall at once notify the county tax commissioner of that county and send him a description of the property, the name and address of the owner and any other facts pertinent to the assessment. A duplicate of such notice shall be sent to the State Tax Commission. For this service the county tax commissioner shall be allowed fifty cents for each parcel of property so reported and assessed.

§ 26. Assessment Roll the Warrant for the Collection of Taxes.—The assessment roll or books shall be the sole warrant for the coellction of State and county taxes, and of distict taxes to be collected by the sheriff as hereinafter provided and covered into the county treasury, and may be the warrant for the collection of municipal taxes, as hereafter in this act provided.

§ 27. Copies for Cities.—Cities and towns desiring to have their taxes collected on the basis of the county assessments may, with the consent and approval of the State Tax Commission, obtain copies of the assessment roll. Such copies shall be certified to by the county tax commissioner or his deputy. The city or town requesting the copy shall pay into the State treasury a sum equal to five cents per folio of one hundred words or figures. The money so paid is hereby appropriated to pay the expenses of copying the rolls at such rates not exceeding five cents per folio as the State Tax Commission shall allow, and shall be kept in a separate fund to be known as the "city assessment roll fund," and shall be paid out by the Auditor of Public Accounts on order of the State Tax Commission in the same manner as other payments are made of State money.

ASSESSMENT OF REAL ESTATE.

Subdivision 3.

Duties of State Tax Commission and County Tax Commissioners.

§ 2. Rules and Standard Values—Agricultural Lands.—The State Tax Commission shall formulate rules and issue instructions to county tax commissioners as to the manner in which the valuation of real estate is to be made. It may cause the county tax commissioners to assemble in convention for discussion and instruction.

The State Tax Commission may, for the purpose of ob-

taining uniformity of valuation for agricultural and other tracts of land, denominate grades or classes of land, and may, if it deem it expedient to do so, fix standard values for the guidance of county tax commissioners. The commission may, before any assessment of real estate, cause its rules, grades, classes or standard values to be published, and public hearing as to the reasonableness of the rules, grades, classes, or values may be held in different parts of the State.

Rules and Basing Values—City Lands.—The State Tax Commission may likewise prescribe general rules, or fix "basing values," for the purpose of securing uniform valuation of the city and town lots. These rules and standard values, or "basing values," may be published and the commission may hold public hearings for the discussion of the rules and standard values within each city.

Rules and Standard Values—Improvement.—The State Tax Commission may, if it deem it expedient, fix rules and standard values for different kinds of classes of improvements, both in the country and in the cities, all to the sole end that assessments shall be uniform and equal at the true value of the lands and improvements. It shall have power to enforce its rules and standard values, and to require them to be followed by all county tax commissioners and their deputies.

§ 3. County Tax Commissioners to Search Out Values. —The county tax commissioners shall, prior to the making of the valuation of real estate, diligently examine the real estate within their counties and ascertain its value. They shall search out, through all available sources of information, the actual consideration paid when real estate is conveyed from one person to another. They shall ascertain the appraisements made of real estate in the case of estates passing under the inheritance laws, or appraisements made under condemnation proceedings, or for any other purpose. They shall examine, if deemed necessary, under oath, any real estate dealers, brokers, agents, or other persons having knowledge

of real estate values. They shall inquire into the rentals paid for real estate under lease and may demand and examine the lease contracts. They shall inquire into the products obtained from different classes of lands and the values and costs thereof. They shall make such further inquiries as the State Tax Commissioner shall prescribe. They shall keep a record in their own offices of all the facts and of the information obtained, as above provided, and shall transmit copies of these records to the State Tax Commission.

§ 5. County Tax Commissioners Fix Values.—Upon the basis of the information obtained by them, and in accordance with any instructions issued by the State Tax Commission, the district tax commissioners shall fix the values of real estate and shall enter the same in their assessment rolls. The values so determined and entered shall be subject to review and equalization by the County Board of Supervisors as hereinafter in this act provided, and by the State Tax Commission, and when so reviewed and equalized, shall be the assessed values for the ensuing year, unless in the meanwhile the State Tax Commission shall have ordered a new valuation of real estate to be made.

ARTICLE TWO.

Review and Equalization.

Subdivision 1.

§ 1. Each year, the county judge of each county concerned shall, at November term of the court, appoint five intelligent, discreet housekeepers, who are owners of real estate and who reside in different portions of the county, to constitute the Board of Supervisors of Assessments for the county. In counties in which there is a city of the first or second class, he shall appoint three additional persons from each such city who shall be residents of different wards therein; and in counties in which there is a city of the third or fourth class he shall appoint two additional persons from

each such city, who shall be residents of different wards therein, and the persons so appointed from the cities shall, with the other five above provided for, constitute the Board of Supervisors of Assessments for such cities.

§ 3. Sheriff to Serve Appointments.—The clerk of the county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty days before the first day of January thereafter and make due return thereof to the clerk of the county court.

§ 4. Oath Supervisors Shall Take.—The supervisors, before entering upon the discharge of their duties, shall take the following oath:

"You swear that you will, to the best of your ability, discharge the duties required of you as supervisor of tax, and that in each instance where the property has not been assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

§ 5. Penalty for Failure to Attend Sessions.—The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, without a reasonable excuse, subject the person or persons so failing to a fine not exceeding twenty-five dollars; and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

§ 6. Meeting of Supervisors and Duties.—The county Boards of Supervisors of Assessments shall convene at public session at the county seats at their respective counties on the first Monday in January of the year succeeding their appointment. The county clerk shall act as secretary of the board. At the time of their convening, the county clerk shall lay before the county Board of Supervisors, the assessment roll or books, together with the maps, records, statements and

copies of any orders of the State Tax Commission used or followed by the district tax commissioners in making the assessments. The Board of Supervisors shall examine the books and ascertain:

(1) Whether all property subject to taxation has been entered thereon and whether any has been assessed more than once; (2) whether all the requirements of the law with respect to assessments have been complied with; (3) whether the real estate and other property has been valued according to law and the true values entered in the assessment roll.

§ 7. Supervisors' Powers.—The Board of Supervisors shall have power and it shall be its duty:

(1) To order the county commissioners to enter in the assessment roll, and to fix the value of property found to have been omitted; (2) to order the county tax commissioners to correct any erroneous entries, to cancel duplicate assessments and to make the roll conform to the law; (3) to hear the complaints of any taxpayers claiming to be aggrieved by any unequal assessments, and after consulting with the county tax commissioner or his deputy, may order the tax commissioner to raise or lower the assessments made of the property of the taxpayers appearing and complaining, but no taxpayer who has failed, refused or neglected to file with the tax commissioner a sworn statement of his property shall be entitled to be heard, nor shall his assessment be reduced; (4) to raise, on its own motion, any or all assessments found in the rolls, but no assessment shall be lowered save as provided in sentence (3) immediately above; (5) to summon witnesses and to examine them under oath. Any person who shall wilfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor, and, on conviction, be fined not less than twenty-five dollars nor more than one hundred dollars for each offense.

All orders issued to the county tax commissioner shall be entered in the minutes of the board and duplicate copies

thereof transmitted by the county clerk, one to the county tax commissioner and another to the State Tax Commissioner. The orders shall be numbered and when making the corrections or entries or correction ordered by the board, the county tax commission shall make a marginal reference to the order complied with. In all its actions, the Board of Supervisors must conform to the rules and orders of the State Tax Commission in the same manner as is required in this act of the county tax commissioners. The county tax commissioner shall comply with all orders of the board. But the State Tax Commission may, on appeal, annul any order, and in that event the county tax commissioner shall regard the order as void.

§ 9. Sessions of Supervisors.—In each year the Board of Supervisors shall hold two sessions with an interval of two weeks between them. In counties having a population of less than twenty thousand and not containing a city of the first, second, third or fourth class, the first session or the only session, shall continue not less than two, or more than six days; and in counties having a population of twenty thousand or more, and not containing a city of the first, second, third or fourth class, the board shall continue in session not less than two nor more than eight days; and in counties containing a city of the first class, the board may remain in session not to exceed twenty days; and in counties containing a city of the second class the board may remain in session not to exceed fifteen days; and in counties containing a city of the fourth class, the board may remain in session not to exceed ten days. The second session shall, in counties having a city of the first or second class, continue not less than one or more than ten days, and in all other counties, not less than one nor more than five days.

§ 10. County Clerk to Notify of Changes.—It shall be the duty of the county clerk to notify all taxpayers, whose assessments have been ordered made or changed of the assessment or change and the amount thereof. Such notices shall

be sent by mail to the last known postoffice address of the taxpayer. If the address be not known, the sheriff shall serve them. The cost of mailing the notices, or of services shall be paid out of the county levy.

§ 11. Appeal From Decision of Supervisors.—Taxpayers dissatisfied with the action of the county Board of Supervisors, or who by reason of the shortness of the session of that board have not been heard, shall have the right to appeal to the State Tax Commission. Such appeals must be presented before the first Monday in February; and later appeals are hereby barred. The appeal may be in writing and sent by mail, in which case it may be verified under oath, or it may be presented in person. The appeal may be heard by the county judge and the facts obtained at the hearing shall be certified by him to the State Tax Commission. The commission shall decide the appeal and its decision shall be final. But no taxpayer who has failed, neglected or refused to file a sworn statement of his property shall have the right of appeal, nor shall any such appeal, if attempted to be made, be granted or heard.

§ 12. Certificates of Supervisors.—The Board of Supervisors shall keep a record of the proceedings and of all formal orders issued. They shall annex their certificate to the assessment roll book, or books, certifying that they have examined the same and approve them, when amended or corrected as ordered, and shall return them with the record of their proceedings to the county clerk as soon as their last session be over.

§ 13. Compensation of Supervisors.—The supervisors and the clerks shall be allowed for their services four dollars per day for each day they shall be necessarily employed, to be paid one-half out of the State treasury and one-half by the county. There is hereby appropriated for each year out of any money in the State treasury not otherwise appropriated, the sums necessary to pay the above compensations computed as above directed. The clerk shall certify to the

county the approval of the assessment roll book or books, and the number of days the sessions and the amount due for compensation. The county court shall enter the facts of record and shall certify the same to the State Tax Commission, who, if it finds that the proceedings were in order, shall transmit the claims of the supervisors and the clerks against the State to the Auditor of Public Accounts, who shall pay the same in the same manner as other legal claims against the State are to be paid. The county court shall also certify the claims of the supervisors against the county to the fiscal court for payment and said court shall provide for their payments.

§ 14. Irregularities Not to Invalidate. — Any informality or irregularity in the discharge of their duties by the supervisors, and any failure of duty on their part, shall not deem any assessment invalid.

§ 15. Tax Commission May Sit With Supervisors.— The State Tax Commission may send one or more of its members to attend any session of the Board of Supervisors, or may send its accredited representative to attend such session or sessions, and such members or representatives shall be empowered to sit with the Board of Supervisors, and to take part in its proceedings, but shall not have a vote.

§ 16. Books and Records, Returned to the Clerk.—Upon completion of the work of the Board of Supervisors, the assessment roll, book or books shall be taken in custody by the county clerk, and all maps, statements, orders of the State Tax Commission or other records shall be returned to the county tax commissioner.

§ 17. Supervisors Not to Raise Assessments. — No Board of Supervisors shall raise or lower any assessment of property subject to assessment by the State Tax Commission and apportioned to the counties as provided in subdivision three of article three of this act.

SUBDIVISION 2.

THE STATE TAX COMMISSION TO ACT AS STATE BOARD OF EQUALIZATION.

§ 1. State Board of Equalization—How Constituted.—The State Tax Commission shall constitute the State Board of Equalization. It shall have power, at the time of the session provided for in the next section, to raise or lower the assessed value of the property assessed on the rolls of any county, either as a whole or by classes. But it shall not have power to raise or lower any individual assessment, after the same has been approved by the Board of Supervisors, save on appeal from rulings of a county Board of Supervisors, as provided for in subdivision ..... of this article.

§ 2. Meetings.—The State Tax Commission shall convene at the State Capitol as the State Board of Equalization on the second Monday in February in each year, and remain in continuous session, for the purpose of equalizing the assessment of property between counties throughout the State, for thirty days, or longer, if deemed necessary by the board. It may adjourn its sessions at the State Capitol to reconvene in any county.

§ 3. To Examine Assessments.—At this session, the State Board of Equalization shall carefully examine the reports of the district tax commissioners as to the valuations of property in each county, and shall examine the orders made by the county Boards of Supervisors and shall compare them with all data on file in their office or obtainable from any source and shall determine whether the assessments conform to the true value in money of the property assessed.

§ 4. Percentage to be Added or Subtracted.—Equalization shall be accomplished by directing that a given percentage shall be added to or subtracted from the assessed value of all the property on the rolls of any county or added to or subtracted from the assessed value of any class of property. Provided, that no percentage shall be added to

or subtracted from money or other cash items on the roll by directing that the county Board of Supervisors shall be reassembled by the county judge and revise the assessed value of all property on the rolls of that county, or of the assessed value of any class of property, so that the revised assessment will show an increase or a decrease of a given percentage.

§ 5. Percentages on Real Estate.—Only in those years when a revaluation of real estate has been made, shall any percentage be added to or subtracted from the assessed value of real estate in any county, except new improvements, but in those years the State Board of Equalization shall give special examination to the completed assessments of real estate.

§ 6. Notifications to Counties of Changes.—When it is contemplated by the State Board of Equalization that it will be necessary to raise the assessed value of property in any county, it shall give public notice in that county, in such manner as it shall deem sufficient, to the taxpayers of the county, and to the county court of the county, of the contemplated action, and shall set a day and fix a place for hearing. At that time and place any taxpayer of the county, or any officer thereof, may appear and shall be heard. The county court may appoint not to exceed five witnesses or accredited representatives of the county to appear at such hearings. The compensation and expenses of such witnesses or representatives shall be paid by the county.

§ 7. When No Equalization Is Deemed Necessary.—If the State Tax Commission shall be satisfied that in any one year, through its supervision of the work of the county tax commissioners of the county Boards of Supervision, it has already brought about substantial equality in the assessments throughout the State, it may, on the first day of its session as the State Board of Equalization or within three days thereafter, by notice given to the county court of each county, declare that no percentage will be added to or subtracted from the assessed values of any county on the board's

own motion. But any county or any taxpayer within any county, believing the assessed values in any county to be higher or lower than those of any other county, may within ten days after the date of the issue of the notice of non-intention to equalize, demand a hearing and said hearing shall be granted and a day and place fixed therefor. In such case the assessed valuation of each and every county shall be subject to equalization as though the notice of intention to make no changes had not been issued.

§ 8. Certificate of Changes to County.—Whenever the State Board of Equalization shall have raised or lower the assessed valuation of property in any county, it shall prepare a verified certificate of such action and forward the same to the county clerk of the county affected. Upon receipt of this certificate, the county clerk shall at once correct the assessment roll by adding or deducting the percentage from each and every assessment to which the action of the State Board of Equalization applies.

When the State Board of Equalization has completed its work, it shall notify also all counties whose assessments were not changed of that fact.

§ 9. Certificate to Auditors.—Immediately upon the completion of its work and not later than May first in each year, the State Board of Equalization shall certify to the Auditor of Public Accounts the final equalization value of the property assessed in each county in the State. The Auditor of Public Accounts shall at once compute the amount of taxes due from each county on the property assessed upon its rolls and shall cause to be printed and sent to each county clerk, each county court and each fiscal court, or its successors in powers, a statement showing the assessments made on property within each county and the State taxes due therefrom. In its report to the Auditor of Public Accounts the State Board of Equalization may give the assessed property by counties in such classes or in such detail as it shall deem

necessary and the Auditor of Public Accounts shall publish his statement in substantially the same detail.

ARTICLE THREE.

Duties of the County Clerks in Relation to the Revenues.

§ 1. County Clerk to Check the Roll.—The county clerk shall, after the examination and approval of the assessment roll by the Board of Supervisors attesting the accuracy of the extensions and additions on said books, make the additions for each of the columns or lines required to be added and determine the aggregate value or other totals in said assessment roll. He shall also make a recapitulation on blanks to be furnished by the Auditor of Public Accounts and record a copy of said recapitulation in said assessment roll with his official seal attached, and send another copy to the Auditor of Public Accounts. It shall be his duty to see that all footings, additions and recapitulations are correct.

He shall annually make out, for the use of the sheriff or collector, in a book furnished by State Tax Commission, a correct list of all tithes, and shall deliver the same to the sheriff or collector on or before the first day of March, and take his receipt therefor. For attesting the accuracy of the extensions and additions on said book and for making the additions of each column, and for making out said list of tithes for the sheriff, and for computing and extending the amount of the taxes due, the county clerk shall be allowed annually, out of the State treasury, three (3) cents for each tax computed against any taxpayer, and also for each line calling for the total values and total taxes. The clerk shall present his account to the county court, verified by his affidavit, which shall be approved and allowed by the court, if found correct, and duly certified to the Auditor, who shall draw his warrant on the Treasurer for the amount, and for making out said recapitulation sheet and recording the same

in the tax book, said clerk shall receive two cents for each line across the page thereof, including the last number of total values and the same compensation for copy certifying said recapitulation sheet to the Auditor, to be ascertained by the Auditor and paid by the Treasurer on the warrant of the Auditor. It shall be the duty of the county clerk, after the approval of the tax books by the Board of Supervisors, to mark with a perforating punch, each line of said tax book and the recapitulation sheet, or sheets, upon which a list is not already entered. The fiscal court shall furnish the clerk with said punch. The failure of the county clerk to comply with this provision will subject him to a fine of fifty ($50.00) dollars which may be covered by warrant or indictment.

§ 2. County Clerk's Preliminary Report to State.—The county clerk must, on or before March first in each year, prepare from the assessment roll of his county, as corrected by the county tax commissioner under the orders of the Board of Supervisors, a statement in duplicate, showing in separate columns:

(1) The number of acres of land.

(2) The total value of all property.

(3) The value of all lands.

(4) The value of all improvements on land.

(5) The value of personal property in such classes as the State Tax Commission shall prescribe.

(6) The assessed value of all property sold for delinquent taxes.

(7) Such other items as the State Tax Commission or the Auditor of Public Accounts shall prescribe.

As soon as it is prepared, the clerk shall transmit, by mail, one copy thereof to the Auditor of Public Accounts and the other to the State Tax Commission.

§ 3. County Clerk to Complete the Roll.—As soon as the county clerk receives from the State Tax Commission a statement of the changes ordered to be made by it, when acting as a State Board of Equalization in the assessment

roll of the county, he must make the corresponding changes in the assessment roll of his county by entering the same in a column to be provided with a proper heading in the assessment book or books. In computing the assessments so changed, any fractional sum when equal to or more than fifty cents shall be counted as one dollar, and any less than fifty cents shall be omitted, so that the value of any separate assessment shall contain no fraction of a dollar.

§ 4. County Clerk to Extend the Taxes.—The county clerk must then compute and enter in a separate money column in the assessment book or books, the respective sums, in dollars and cents, rejecting all fractions of a cent, to be paid as a tax on the property therein enumerated, showing also the total amount of all taxes, and the total value of all property as assessed and equalized.

§ 5. County Clerk's Oath.—On or before June first in each year the county clerk must deliver the corrected assessment book or books, with the taxes entered therein, to the sheriff, with an affidavit attached thereto, and subscribed by him substantially as follows:

"I, ..., county clerk of the county of ....., do swear that I have examined the assessment book or books of this county and find that they are properly corrected to conform to the action of the Board of Supervisors, and that I have further corrected them to conform to the action of the State Tax Commission; that I have reckoned the respective sums due as taxes, and have added up the columns of valuation, taxes, and acreage as required by law."

§ 6. County Clerk to Charge the Sheriff With Taxes and Hand Final Report to Auditor.—On delivering the assessment book or books to the sheriff, the county clerk must charge the sheriff with the full amount of taxes levied, except the taxes due the State on assessments made by the State Tax Commission and entered in the State assessment roll. He shall forthwith transmit to the Auditor of Public Accounts, in such form and detail as the Auditor shall prescribe,

a verified statement of the accounts so charged showing separately State and local taxes. Any county clerk failing to forward such statement to the Auditor of Public Accounts for ten days after the roll has been delivered to the sheriff shall forfeit to the Commonwealth one thousand dollars, to be recovered on his bond by action brought by the Attorney General in the name of the Auditor of Public Accounts.

§ 7. Change of Sheriffs.—When an assessment roll is transferred from one sheriff to another, the county clerk shall credit the one and charge the other with the amount then outstanding on the assessment roll.

COLLECTION OF TAXES.

Subdivision 2.

Collection by Sheriff—Bond and Duties.

§ 1. Sheriff to Collect.—The sheriff by virtue of his office, shall be collector of all State, county and district taxes, unless the payment thereof, is by law, especially directed to be made to some other officer.

§ 2. Sheriff Bond and Quietus—Qualifications of Sureties—Lien.—The sheriff or collector shall, on or before the first day of March next succeeding his election, and on or before the said day annually thereafter, enter into bonds with surety for the faithful performance of his duties. A quietus by the Auditor of Public Accounts, and from the fiscal court of his county for the preceding year shall be produced by each sheriff or collector to the county court on or before that day, and no tax book shall be delivered to the sheriff or collector after the first year of his term who shall fail to exhibit such quietus on or before that date. He may execute hond at any time after he receives his certificate of election up to and including the first day of March succeeding his election, and it shall be the duty of the judge of the county court to hold a court at any time the sheriff may request for that purpose. The county judge shall judge of the sufficiency of

the surety, and in no case shall sureties be taken who are not jointly worth subject to execution after the payments of all their debts and liabilities, a sum equal to the aggregate amount of money, which may probably be received by the sheriff or collector during the year succeeding the execution of the bond. The Commonwealth, the county and taxing district shall have a lien from the date the sheriff begins to act upon the real estate of the sheriff therein secured or afterward acquired by him, which shall not be discharged until the whole amount of money collected by the sheriff or collector, or for which he may be liable to them respectively, shall have been paid, and the same lien shall exist upon the real estate of a usurper of the office of sheriff or collector, or a de facto sheriff or collector, or any person who may act as sheriff or collector.

§ 3. Failure to Execute Bond Forfeits Office—Appointment of Sheriff or Collector.—On failure of the Sheriff or collector to execute bond and qualify as hereinbefore provided, he shall forfeit his office, and the county court may appoint a sheriff or collector to fill the vacancy until a sheriff or collector is elected, or it may appoint a collector for the county of all moneys due the State, county or taxing district authorized to be collected by the Sheriff, or it may appoint a separate collector of all the moneys due the State, county or any taxing district thereof during the vacancy in the office of sheriff; and in the event the county court fails for thirty days to appoint a collector of money due the State the Auditor of Public Accounts may appoint a collector thereof. Such collectors shall, within ten days after their appointment, execute bond as required of the sheriff, to be approved by the county court, and if the bond be not executed within said time the appointment of another collector may in like manner be made and qualified; but such collector shall only be required to give bond for collecting such taxes or moneys as may be mentioned or provided for in order of the county court appointing him.

§ 4. Sheriff or Collector Who Forfeits Office—Not to be Appointed to Certain Offices.—No sheriff or collector who shall forfeit his office under the preceding section, or who shall resign his office, shall be appointed deputy sheriff or collector for the county, or elisor or deputy collector or a deputy elisor; and if such appointment be made he shall receive no compensation for his services as such.

§ 5. Sheriff's Revenue Bond.—The bond of the sheriff or collector shall be, in substance as follows: We, A. B. (sheriff or collector, as the case may be), and C. I. and E. F., his sureties, bind and obligate ourselves, jointly and severally to the Commonwealth of Kentucky, that the said A. B. (sheriff or collector, as the case may be), shall faithfully perform his duties. Witness our signature this ..... day of ..... The bond shall be executed in duplicate, one of which shall be filed and recorded in the county clerk's office, and the other shall be sent to the Auditor of Public Accounts and filed in his office.

§ 6. County Court May Require Additional Bond.—The county court may require the sheriff to give an additional bond or bonds, with good surety, to be appointed by the county court whenever it may deem the interest of the State or county demands; and the sureties on all the bonds executed by the sheriff shall be jointly and severally liable for any default of the sheriff during the term in which said bond may be executed whether the liability accrues before or after the execution of such bond or bonds.

§ 7. Outgoing Sheriff to Deliver Office and Settle—Penalty.—The outgoing sheriff, as soon as his successor has been qualified and his bond approved, shall immediately vacate his office, deliver to his successor all books, papers, records and other property held by virtue of his office, and shall make a full and complete settlement of his accounts as sheriff. On the failure of any outgoing sheriff for ten days to comply with the provisions of this section he shall be deemed guilty of a misdemeanor and, on conviction, be fined

in a sum not less than fifty nor more than five hundred dollars, and be liable on his bond for any default.

§ 8. Death of Sheriff—Sureties May Nominate Collector.—If the sheriff shall die, resign or be removed during his term of office, his sureties shall have the right to nominate a person to collect the revenues for that year, and upon their written nomination of such person he shall be appointed by the county court, and the sureties shall remain liable to the Commonwealth for the taxes with which their principal was charged; Provided, That this section shall not apply when in any case the sureties, in the opinion of the county court, are not in the aggregate worth, in property subject to execution, above their debts, the amount of the taxes with which their principal was charged.

§ 9. Office at Courthouse—Books Kept by—Balances.—The sheriff shall keep his office at the county seat of the county, except in counties where the sheriff has an office established in cities or towns other than the county seat, in which counties the sheriff shall continue his office at the place now established and the fiscal court shall provide him with a room or rooms for an office with a vault or place of safety in which to keep the records of his office. He shall keep an accurate account of all moneys received by him, showing the amount thereof, the time when, and from whom received and on what account; also, of all the disbursements made by him, the amount thereof, to whom paid, the time of payment, and on what account; and he shall so arrange and keep his books that the amounts received and paid on accounts of separate and distinct or specific appropriations shall be exhibited in separate and distinct accounts. He shall balance his books on the first day of each month, so as to show the correct amount on hand belonging to each fund on the day the balance is made.

§ 10. Sheriff's Books Open to Inspection.—The books of the sheriff shall at all times be open to the inspection of the Auditor of Public Accounts, the Auditor's agent, the fiscal

court or any member thereof, the Commonwealth's and county attorneys, or any taxpayer or person having any interest therein.

§ 11. Bookkeeping—Form of—Auditor to Adopt.—It shall be the duty of the Auditor of Public Accounts to adopt a form of bookkeeping and furnish the books not later than March 1st, to be paid for as other county records, for the several sheriffs and collectors, and all sheriffs and collectors are required to keep their books and accounts in the manner and form required by the Auditor of Public Accounts, and on intentional failure of any sheriff or collector to keep his books in an intelligible manner and according to the form prescribed by the Auditor of Public Accounts and to make the entries as required by law, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than fifty nor more than two hundred dollars, and on failure of the Auditor of Public Accounts to furnish the sheriffs and collectors with such form of bookkeeping and books, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than one hundred dollars nor more than five hundred dollars. The failure to furnish any sheriff or collector such form of bookkeeping and books shall be deemed a separate offense. The Franklin Circuit Court shall have jurisdiction to try each offense against the Auditor of Public Accounts for violation of this section.

§ 12. Office to be Kept Open—Taxes, Dues, Retained Out of Claims—Witness Fees.—The sheriff shall keep his office open for the collection of moneys which he may be entitled to receive, at all reasonable times, except Sunday and legal holidays; and when any money is paid him, he shall immediately enter the same upon his record books and give to the person paying it a receipt therefor, specifying therein the amount and on what account the same was paid, and when paying any money he shall take a similar receipt. He shall retain the amount of tax and other public dues against any person or corporation or of any claim allowed by the Com-

monwealth or fiscal court to such person, except claims allowed for attendance as a witness, notwithstanding any assignment of the same.

§ 13. Deputy Sheriffs — Appointment — Bond. — The The sheriff or collector may, with the approval of the county court, appoint one or more deputies, and take bond to himself for the faithful discharge of the duties of such deputies; but in all cases the sheriff shall be liable on his bond or bonds for any misconduct or fault of such deputies; any deputy may be removed at any time by the sheriff.

§ 14. Justices' Districts Visited to Receive Taxes—Notice.—The sheriff or one of his deputies shall, at least once every ninety days, between March first and November first, visit each justice's district of the county for the purpose of receiving taxes; and he shall give notice of the time and place where he will receive taxes in such districts by written or printed notices posted at three or more public places therein, for not less than ten days before the day designated for that purpose.

§ 15. Taxes When Due—Reports and Payments to Auditor—Penalty.—The sheriff or collector of the State revenue in each county of this Commonwealth shall, on the first day of May, June, August, September, October, November, December, under oath, report to the Auditor of Public Accounts the amount of all taxes which he has collected from the State into the State treasury by the first day of December in each year and upon his failing to do so he and his sureties shall be liable therefor, and shall be proceeded against at the first term thereafter of the Franklin Circuit Court. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the Franklin Circuit Court, and fined not less than one hundred dollars nor more than five hundred dollars for each offense, and it shall be the duty of the Auditor of Public Accounts to report to the grand jury of Franklin County at the next term of said court after such failure to report, the name of such sheriff or collector so fail-

ing to report. The sheriff or collector shall be required by the Auditor of Public Accounts to pay a penalty of six per centum on all taxes collected and unpaid by him on the 31st day of December in each year. The Auditor of Public Accounts in his settlement with the sheriff or collector, shall charge him with the penalties accruing under the provisions of this act.

§ 16. Sheriff Not to be Interested in Public Works Nor Buy Claims—Penalty.—No sheriff or collector shall be concerned or interested, directly or indirectly, in the construction of any public works or improvements made or undertaken, in which the county or State shall be directly or indirectly interested, or on which he may be required to pay money, nor speculate in any claim against the State or county. Any sheriff or collector violating the provisions of this section shall be guilty of a misdemeanor, and, on conviction, shall be fined a sum not less than five hundred and not more than two thousand dollars for each offense.

§ 17. Misapplication of Funds Collected—Penalty.—It shall be unlawful for any sheriff or collector to apply or use any money received by him for any other purpose than that for which such money shall have been paid or collected; every such application shall be deemed a misdemeanor, and on conviction, the sheriff or collector shall be fined not less than one hundred nor more than five hundred dollars for each offense.

§ 18. Sheriff's Settlements—Exceptions to—Appeal from Judgment on.—Each sheriff or collector shall, when required by the fiscal court, settle his accounts of county or district taxes, and at the regular October term of each year the fiscal court shall appoint some competent person other than the Commonwealth's or county attorney to settle the accounts of the sheriff or collector of money due the county or district. The report of such settlement shall be filed in the county clerk's office, and be subject to exceptions by the sheriff or collector or county attorney, who shall represent

the Commonwealth and county, and the county court shall try and determine such exceptions. An appeal may be prosecuted by either party from the judgment of the county court on such settlement, in the same manner as provided by law for appeals from judgments of the quarterly court, except that the county attorney shall not be required to give an appeal bond, or actions may be instituted in any court of competent jurisdiction to correct the settlement; and the settlement, when approved, shall be recorded in the county clerk's office.

§ 19. Reports to County of Taxes Collected.—The sheriff or collector of the State and county revenue of each county of this Commonwealth shall, on the first day of May, June, July, August, September, October, November and December in each year, report under oath to the county court of his county the amount of State and county taxes he has collected, together with all fines, forfeitures or money, or any other account that shall have been received or collected by him, showing in said report the amount collected for and belonging to each particular fund, for which such revenue or money may be intended, and the disposition of such revenue or money collected by him. Said report shall be filed and recorded in a separate book furnished by the county clerk for that purpose, which shall be open for inspection in the office of the county clerk. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the county of his residence, and fined not less than one hundred dollars nor more than five hundred dollars for each offense.

§ 20. Taxes When Due—Interest and Penalty.—All State, county and district taxes, except as otherwise specially provided, shall be due and payable on and after the first day of June after the assessment, and all taxpayers whose taxes are not paid on the first day of December after the same are due shall be deemed delinquent, and such taxes shall bear interest at the rate of six per cent. per annum from the first

day of December after they are due until paid; and any person or persons failing to pay their taxes by the first day of December in the year following the assessment of such taxes, shall pay a penalty of six per centum additional on the taxes due and unpaid. The sheriff or collector whose duty it is to receive or collect the taxes shall collect the interest and penalty and account for the same in the same way in which they are required to collect and account for the taxes.

§ 21. Sheriff to Record Payments in Assessment Roll.—The sheriff must mark the date of payment of any tax in the assessment book opposite the name of the person paying.

§ 22. Tax Receipt.—The sheriff must give a receipt to the person paying any tax, specifying the property against which the tax was assessed, the amount of the assessment and the amount paid.

§ 23. Form of Tax Receipt.—The Auditor of Public Accounts shall prescribe the form of and furnish the receipts to be given to taxpayers by the sheriff and they shall be uniform each year throughout the State and distinguished from year to year by difference in color or design, and shall plainly show the year for which the taxes have been paid and the county in which paid. Provided, That the tax receipts to be used by the sheriff for the payment of local taxes only on property assessed by the State Tax Commission, the State tax on which is to be paid directly to the State, shall be different in form and color from those for the taxes on other property on which both State and local taxes are collected.

All tax receipts and the stubs thereof shall be numbered consecutively, and charged to the sheriff by said numbers and he shall return to the Auditor of Public Accounts and be credited therewith, all tax receipts not issued at the time that he makes his final settlement with the Auditor. He shall, however, retain the stubs thereto as part of his office records.

§ 24. Payment of Taxes on Single Parcels of Real Estate.—The taxes on any particular lot, piece or parcel of

land contained in any assessment may be paid separately from the whole assessment, if such lot, piece or parcel has a separate valuation in the assessment roll. The sheriff shall make an entry on the margin of the assessment book showing what certain property has been released by the payment of the taxes as herein provided, together with the amount of such taxes specifically set forth.

Joint Owner Paying Tax Has Lien.—When land owned by two or more persons shall be assessed conjointly, and any one or more of them shall not pay their portion of the tax, any such owner paying the whole tax, or who shall redeem the whole tract after it has been sold for delinquent taxes, shall have a lien on the delinquent's portion for the tax justly owing by such delinquent, and may sue for and recover the same.

Court Authorized to Apportion Assessment.—When two or more persons own land which has been assessed as one tract, any one or more of them, after partition of the same, and upon ten days' notice to the other owners, may make application to the county court of said county for an apportionment of the assessment; and the said court is hereby authorized to apportion the assessment among the owners according to the value of their respective interests, as shown by the proof introduced by them. If the delinquent taxes are due on said land, any one or more of said owners may have his portion released therefrom by paying to the officers to whom such delinquent taxes are payable his pro-rata share thereof, as ascertained by the judgment of apportionment, and said judgment shall be final, unless an appeal therefrom to the circuit court, which is hereby given jurisdiction, be prosecuted within sixty days from the rendition of the same.

§ 25. Assessment Roll Sole Warrant for Collection of Taxes.—The assessment roll shall constitute the sole warrant for collecting taxes and shall be a sufficient warrant for enforced collection. Any sheriff or other person receiving any money tendered in payment of taxes, except as hereinafter

in this act provided, when such taxes are not charged on the assessment roll, shall be guilty of a felony, and on conviction thereof shall be confined in the penitentiary for one year. The money so collected shall be recovered under his bond. Provided, however, that whenever, in the performance of his duties, the sheriff shall discover any property subject to taxation that has been omitted from the assessment roll, it shall be his duty to immediately report the property with a description thereof to the county clerk. The county clerk shall at once apply to the county court for an order to assess the property, and on the issuance of the order shall immediately enter the property in the roll with a valuation and assessment against it, to be approved by the court, as nearly as may be in conformity to the value and assessment of other similar property, and shall extend the taxes against it. The sheriff shall then collect the taxes. If the person whose property has been assessed in this manner shall be dissatisfied with the valuation placed thereon by the clerk and by the county court, he shall pay the taxes to the sheriff under protest, and having done so may appeal to the State Tax Commission, and the commission shall fix the value. Pending decision of the appeal, the sheriff shall hold the taxes paid under protest and shall adjust the amount to conform to the decision. If the omitted property which the owner failed to list in the statement which taxpayers are required to file with the county tax commissioner the making of an appeal either to the county court or to the State Tax Commission shall not work any postponement of the application of delinquency penalties. But in all other cases no penalties for delinquency shall apply until ten days after the appeal shall have been decided.

§ 26. Sheriffs' Commissions.—The sheriffs or tax collectors shall be allowed by the Auditor of Public Accounts the following commissions upon the sums collected or accounted for or paid into the State treasury in each year: Upon the first five thousand ($5,000.00) dollars, ten per centum, and upon the residue, four per centum. There is

hereby appropriated for each year out of any money in the State treasury not otherwise appropriated, the sums necessary to pay the above commissions, on the Commonwealth's share of the taxes. He shall be allowed by the treasurer of the county ten per centum upon the first five thousand ($5,000.00) dollars of the county revenue collected and four per centum upon the residue. Provided, That, in no case shall the aggregate annual compensation of the sheriff for all official services exceed five thousand ($5,000.00) dollars, independent of the compensation of legally authorized deputies and assistants. Provided, further, That in case any city arranges for the collection of city taxes by the sheriff on the basis of the county assessment rolls, the compensation therefor shall not exceed two per centum of the taxes so collected.

Before the county treasurer, any city treasurer or auditor shall allow the commissions provided for in this section, he shall certify to the Auditor of Public Accounts the amounts to be allowed, at the rates provided for in this section, and the Auditor of Public Accounts shall certify back to the county or city treasurers the amounts which shall be paid. In case the fees or commissions allowed under this section, at the rates herein provided for, exceed five thousand ($5,000.00) dollars the amount to be allowed by the counties, the amount to be allowed by the cities, and the amount to be allowed by the Commonwealth, in the aggregate of five thousand ($5,000.00) dollars shall be divided in proportion as the commissions on the county taxes, State taxes and the city taxes bear to the total commissions so computed.

It shall be the duty of the Auditor of Public Accounts to ascertain and determine that the aggregate commission shall not exceed five thousand ($5,000.00) dollars.

§ 27. Tax to Operate as Judgment.—For a period of five years every tax has the effect of a judgment against the person, and every lien created by this act has the force and effect of an execution duly levied against all the property of the delinquent; the judgment is not satisfied nor the lien

removed until the taxes are paid or the property sold for the payment thereof.

§ 28. Tax on Personal Property a Lien on Real Estate.—Every tax due and assessed upon personal property is a lien for a period of five years upon the real property of the owner, situated in the same county. Every tax due upon real property is a lien against the property assessed; and every tax due upon improvements on land assessed to some person other than the owner to the land is a lien upon both the land and the improvements, which liens attach as of the first day of September in each year. Provided, That such liens for taxes on personal and improvements shall not prejudice the rights of purchasers of such real estate acquired before proceedings shall have been instituted or steps taken to subject the same to such lien.

Whenever the owner of land shall, in order to protect his title, pay the taxes upon any improvements situated thereon but assessed to some other person than the owner of the land, he shall have a lien upon said improvements equal to the amount of the taxes paid.

§ 29. Tax Collected From Persons Removing or Concealing Property.—It shall be the duty of the sheriff or collector who at any time has reasonable grounds to believe and does believe that any person from whom a tax is due is about to remove his property from the State, county or taxing district or to conceal the same, to immediately collect said taxes as hereinafter provided for the collection of taxes, costs and penalties of delinquent taxpayers.

§ 30. Secured Taxes Not to be Collected by Summary Process.—Taxes which, in the opinion of the sheriff, are a lien on real estate of an amount sufficient to secure the full payment thereof with penalties and costs if the tax become delinquent shall not be collected by distraint and sale nor by attachment as provided for in subdivion ..... of this article. But all other taxes shall, if payment be refused under

section twenty-nine immediately above, or if they become delinquent, be collected by distraint and sale or by attachment. As soon as any taxpayer becomes delinquent, the sheriff or the collector of the county where the property is liable shall distrain sufficient personal property of such delinquent, if found in the county, to satisfy all taxes, interest and penalties due. If a sufficient amount of personal property be not found, then he will levy on a sufficient quantity of the delinquent's land for that purpose. But if no land be found belonging to the delinquent the sheriff shall levy on any real estate owned by the delinquent at the time of assessment for the taxes or a sufficient amount to satisfy the taxes, cost and penalties due. If the sheriff makes illegal or unreasonable seizure and levy for taxes, he shall be liable in damages to the party aggrieved. A sheriff or tax collector shall sell for cash any property belonging to the delinquent taxpayer so levied upon or as much thereof as will pay the taxes due, penalties, interest and cost and his commission, in the same manner that property is sold under execution except that the land shall not be valued, and shall be advertised by posting, for fifteen days before the sale, a written or printed notice at the courthouse door, and by publication once a week for four consecutive weeks prior to the day of sale in a newspaper of general circulation, if there be one in the county; if not, then by printed hand bills posted for fifteen days before the sale at the courthouse door and in three or more conspicuous places in the taxing district; and he shall, not less than fifteen days before the sale, mail to the delinquent a postal card addressed to his place of residence or place of business, if such can be ascertained, notifying him of the time and place of sale and in order to cover the cost of such advertisement and notification, the sheriff or collector shall have one dollar for each person whose property is advertised, to be paid by the delinquent, but in no event to be paid by the State, county or taxing district.

SUBDIVISION 3.

Collection of Taxes by Attachment.

§ 1. Collection of Taxes—Sheriff to Give Notice.—If the sheriff, his deputy or other persons having revenue, county levy or other taxes of any character, or other public dues not secured by real estate, in his hands for collection, believes another person to be indebted in money or property to the person owing taxes or public dues, and believes he cannot otherwise collect the tax, he shall deliver, or cause to be delivered to the person owing the taxes or public dues, and to the person owing him, anywhere he may be found, written notice in substance as follows: "Mr. A. B. the taxes due by C. D. amount to the sum of $..... cents. To that extent you are notified not to pay or deliver to him any money or property which you now owe, or may hereafter be indebted to him, and to appear before the county court of ..... county, on the first day of its term, to show cause why you should not be adjudged to pay said taxes. This ..... day of ....., nineteen hundred and ...., Sheriff."

§ 2. Effect of Notice—Trial Judgment—Sale of Property.—This notice shall be signed by the sheriff, his deputy or by the collector, and shall operate to enjoin the person named in it from paying the amount mentioned in the notice, money, property, notes, accounts and other things of value, owing at the time of the service of the notice, or accruing thereafter, until the matter is heard by the county court. On the hearing by the county court, the debtor of the delinquent shall be compelled to disclose, in open court, all matters of account and indebtedness, whether of money, property or labor, owing at the date of the notice, or incurred thereafter. The court shall direct the said debtor to pay or deliver to the sheriff or collector any money, property or other thing then, or at the time notice was served, due said delinquent, or to the extent of such taxes and costs, or to the extent of his

liability, including such as accrued after notice, though paid or discharged; and, if it be property, the sheriff shall sell the same, after advertising by hand bill posted at the courthouse door for ten days. If the person so indebted to the person owing taxes fail to attend, or fail to make disclosure, the court shall render judgment against them for all the taxes.

§ 3. Delinquent Not Released Until Tax Paid—The person owing taxes shall not be discharged from liability for them until they are fully paid, or the amount realized under the proceedings aforesaid.

§ 4. Notice May Include All Persons Indebted.—All persons indebted to the person owing taxes may be included in the same notice, though residing out of the county of the sheriff or collector.

§ 5. Docket—How Made Out—Parties.—The proceeding shall be docketed in the name of the Commonwealth and, if necessary, to the interest of the Commonwealth, the court may cause other parties to be brought in before it, and be made party to the proceedings.

§ 6. Judgment—Defenses.—The court may hear evidence, and in its judgment, shall provide for the payment of the State revenue, the county levy due, and, if there be other taxes due the court shall direct the payment thereof; Provided, That the delinquent shall have the right to defend by showing, first, that the property has never been assessed, but it shall not be sufficient to show a defective assessment merely; second, that the property is not subject to taxation; third, that the taxes have been paid.

SUBDIVISION 4.

Collection of Taxes Assessed on the State Assessment Roll.

§ 1. Certain Taxes to be Paid to State Treasurer.—All taxes assessed on the State assessment roll shall be paid directly to the State Treasurer.

§ 2. Notice to State Taxpayers.—The Auditor of Public Accounts shall each year on or before January first send to each company or person, whose property is assessed on the State assessment roll, an order setting forth the amount of the assessment and the amount of the taxes due and payable and directing the taxpayer to pay the amount to the State Treasurer.

§ 3. State Treasurer to Receipt for Taxes.—The State Treasurer upon receipt of any taxes shall send the taxpayer a receipt therefor, and shall send the Auditor of Public Accounts each day a statement showing the amounts paid and by whom, and the Auditor shall mark them paid on the State assessment roll with the date of payment.

§ 4. State Taxes Due When.—All of such taxes shall be due and payable at the same time as other taxes and shall become delinquent on the same date as other taxes, and the same penalties shall attach as in the case of other taxes.

§ 5. Injunction Not to Issue Against State.—No injunction shall ever issue in any suit, action or proceeding in any court against the Commonwealth or against any officer thereof to prevent or enjoin the collection of any taxes levied under the provisions of this act; but after the payment of the taxes, action may be maintained to recover any tax illegally collected in the manner provided in the next section hereto.

§ 6. Companies May Sue to Recover.—How—When.—Any company or person claiming to be injured or aggrieved by the assessment of property may after having duly presented its or his objections before the commission or board of supervisors as provided for in this act, but not if he has failed or neglected so to do, bring an action for the recovery of any taxes, penalties or costs paid on such assessment. But no such action shall be brought later than six months after the day on which the taxes were due, nor unless such company or person shall have paid the taxes and shall have, on paying the taxes, filed with the Auditor of Public Accounts or sheriff a written protest, stating whether the whole assessment is

claimed to be void, or if a part only, what part, and the grounds upon which such claim is founded; and when so paid under protest, the payment shall in no case be regarded as voluntary. Whenever under the provisions of this section an action is commenced against the State Treasurer, it shall be instituted in the Franklin circuit court. The Attorney General shall defend the action. The provisions of the code as to pleadings, proofs, trials and appeals are applicable to the proceedings herein provided for. A failure to begin such action within the time herein specified shall be a bar against the recovery of such taxes.

ARTICLE 1.

SUBDIVISION 1.

COLLECTION OF DELINQUENT TAXES ON THE STATE ASSESSMENT ROLL.

§ 1. Taxes When Delinquent—At the close of business on December first in each year, all taxes appearing unpaid on the state assessment roll are delinquent. Thereupon the same penalties shall attach in the case of other taxes.

The taxes levied under the provisions of this act shall constitute a lien upon the property and franchises of every kind and nature belonging to the companies subject to taxation on the State assessment roll, and that lien shall attach on the first day of September of each year. Every tax herein provided for has the effect of a judgment against the company, and every lien created by this act has the effect of an execution duly levied against all property of the delinquent; the judgment is not satisfied nor the lien removed until all such taxes, penalties, and costs are paid, or the property sold for the payment thereof.

§ 2. Proclamation of Delinquency.—The Auditor of Public Accounts shall prepare a list of delinquent taxpayers and shall certify the same to the Governor, who shall issue his proclamation, declaring these taxpayers delinquent. The

proclamation shall be published by the Secretary of State once each week for three successive weeks in a daily newspaper of general circulation, published at the State Capital, and in one paper of general circulation published in Louisville, and one of general circulation published in Lexington. The proclamation shall recite the fact that if these taxes are not paid on or before February first next thereafter action will be commenced to recover the taxes, and shall recite the additional charges and penalties which will be incurred. A charge of fifty cents for each assessment shall be added to the amount due to cover cost of publishing the delinquent list.

§ 3. Attorney General to File Suits.—As soon as possible after February first in each year, the Attorney General shall file suits in the circuit court of Franklin county against all companies then appearing delinquent, as defendants to recover the amount due the State. Suit shall be brought for the amount of taxes, penalties, and costs due with interest at six per cent. per annum on the entire amount from the first day of January last preceding, together with the following costs; five dollars for each suit brought, together with the actual cost of action to be allowed by the court. The provisions of the code relating to the pleadings, proofs, trials, and appeals are hereby made applicable to the proceedings herein provided for, and writ of attachments may be issued.

Receivers May be Appointed.—In the case of public utility companies, the seizure and sale of whose property might result in damage or inconvenience to the public by stoppage of the service, receivers may be appointed by the court to collect the income of such companies until the amount of the judgment be recovered. The State assessment roll shall be prima facie evidence of the amount of the taxes due, and of the validity of the assessment. Invalidity of the assessment cannot be pleaded as a defense in such actions, inasmuch as another remedy has been hereinbefore in this act provided for persons claiming to be aggrieved or injured by the assessments.

ARTICLE 2.

BONDS OF OFFICERS—PENALTIES THEREUNDER.

§ 1. Bonds of Officers—Bind to What.—The bonds of all officers mentioned in this Act shall bind them and their sureties for the faithful performance of their duties and for all moneys which shall come to their hands by virtue or color of their offices, and the strict accounting of all moneys due by them to the State, or other taxing districts, and for the correctness of all amounts claimed and collected by them as commissions or compensation for their services.

§ 2. Penalty—How Enforced.—Whenever any penalty is provided for in this Act it may, unless otherwise specially stated, be enforced either by indictment in the circuit court of the county or by action in any court having competent jurisdiction.

§ 3. Penalty When Not Prescribed.—When no other penalty is mentioned for a failure to do an act or the doing of an act forbidden or required by this act, the penalty in all such cases shall not be less than ten nor more than five hundred dollars.

§ 4. Officers Not to Retain Fee.—No officer named in this act shall retain any part of the compensation allowed his deputy or deputies longer than thirty days. Any officer violating the provisions of this section shall be deemed guilty of a misdeameanor, and, on conviction, be fined not less than five hundred dollars for each offense.

§ 5. Penalties for Failure of Duty by County Tax Commissioner.—The county tax commissioner shall, for any failure of his duty under the law, where no other penalty is provided, be fined in any sum not less than twenty-five dollars nor more than fifty dollars.

§ 6. Remedy for Non-performance of Duty by Officer.—Anyone injured by failure in or the improper performance of the duties of the county tax commissioner or sheriff, shall have a remedy on his official bond, and the criterion of his

recovery shall be the value of the property lost by reason of such failure. No such action shall be maintained unless such person shall allege and prove that he made diligent efforts to have such property assessed, and offered to pay the taxes thereon, and on all other real property of his liable assessment.

§ 7. Clerk Failing to Pay Redemption Money—Penalty.—If any clerk shall fail to pay the redemption money to the person entitled thereto upon demand, he and his sureties shall be liable for the same and twenty per cent. interest thereon annually from the time he received it until paid.

§ 8. Selling Twice—Penalty.—If any sheriff or collector shall knowingly sell the same tract or parcel of land or any personal property, more than once for the same tax, he shall be fined one hundred dollars, and be liable upon his official bond for all damages which may be sustained by any party aggrieved.

§ 9. County Attorney to Prosecute—The county attorney shall prosecute under the preceding sections, and he shall receive for his services twenty-five per cent. of the fine recovered.

ARTICLE 3.

Providing That Certain Securities, Bonds and Stocks Shall Be Stamped By the Assessor.

§ 1. No judgment shall be rendered in any court in favor of any taxpayer of the State of Kentucky in an action to recover any sum on any note, bond or mortgage unless such note, bond, or mortgage has endorsed thereon the words: "Assessed by the Assessor," over his signature showing the year when said endorsement was made. It shall be a complete defense to any action, seeking the recovery of property of any kind or character, that the taxes, State, local, and municipal, have not been paid thereon, for and during the time the party claiming said property has been the owner

thereof. Provided, however, that the provisions of this article shall not apply to the mortgages, stocks, bonds or notes of any bank, trust company or corporation that pays a tax to the Commonwealth of Kentucky, in its taxing district, on all its property located in Kentucky.

ARTICLE 4.

§ 1. Nothing in this act shall be construed as invalidating any tax levied, or which should have been levied or any assessment of property for purposes of taxation made or which should have been made prior to the passage of this act nor as suspending the collection or in any way changing the mode of or the procedure in the collection of any such tax, or of any tax which became a lien on any property prior to the passage of this act. All taxes to be levied and assessed as of the first of September, 1916, and all taxes to be collected for the fiscal year ending June 30, 1917, shall be levied, assessed and collected under the laws in force prior to the passage of this act. In so far as any such taxes, assessments, collections or any tax lien, are concerned, all laws relative thereto in force prior to the passage of this act, shall be deemed of full force and effect until said taxes to be paid thereunder shall have been paid, or the property subject thereto shall have been paid, or the property subject thereto shall have been sold for the non-payment of said taxes. Nor shall anything in this act be construed as invalidating or suspending any provision of the law in force prior to the passage of this act providing for the retrospective assessment of any property for purposes of taxation which should have been assessed prior to the passage of this act. Nor shall the provisions of this act be construed as applying to any suit or action now pending in any court and affecting the validity of any tax. Should the assessment or levy of any tax levied under the laws, in force prior to the passage of this act, be held to be invalid, on account of any failure of any assessing or taxing official to comply with the requirements of the

statutes, said property shall be assessed by the proper officers under the provisions of the law as they existed prior to the passage of this act.

§ 2. Because of the gross inequalities in the equalization of taxes in Kentucky and the deficit in the State Treasury, an emergency is declared to exist and this act shall take effect and be in full force after its passage and approval by the Governor.

§ 3. All laws and parts of laws in conflict with this act are hereby repealed.

Mr. Montgomery offered the following amendment to House Bill No. 25, by way of substitute therefor, viz:

Said substitute reads as follows, viz:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Powers of County Assessor Transferred to the County Tax Commissioner.—The office of County Tax Commissioner is hereby created. The office of County Assessor is hereby abolished under the provisions of Section 104 of the Constitution and the present incumbents shall be made County Tax Commissioners. There are hereby transferred to the State Tax Commission and County Tax Commissioners all the powers and duties heretofore exercised by, or performed by the County Assessors, in so far as such powers and duties are not changed by law. The County Tax Commissioners and their deputies shall exercise and perform such other powers and duties as may be imposed upon them by law, or by the orders of the State Tax Commission.

§ 2. Election of County Commissioners.—The term of office of such County Tax Commissioners shall be equal to the term of office of the County Assessors, and they shall be elected as assessors are now elected by law subject to the qualification provided for in this act, except that the County Tax Commissioners shall be eligible for re-election.

Penalty for Failure to Qualify.—Any person elected a County Tax Commissioner, who shall wilfully fail to accept the office and discharge the duties thereof, shall be fined five hundred dollars. Each County Tax Commissioner herein provided for may, with the approval of the State Tax Commission, appoint as many, sober, discreet, capable persons not under the age of twenty-four years, as deputies to assist him to discharge his duties, as the State Tax Commission may deem necessary, and may remove them at his pleasure. The County Tax Commissioner and his deputies shall read and administer the oath required to be taken by persons whose property is required to be listed for taxation. The County Tax Commissioner and his deputies, before they enter upon the duties of the office, shall, in addition to the oath prescribed by the Constitution, take the following oath:

Oath County Tax Commissioner to Take.—"I do swear that I will administer to every person listing property of any description the oath prescribed by law before permitting such person to give his list or answer any questions concerning same, and fix the value of property to be listed by me at its fair cash value, estimated at the price it would bring at a fair voluntary sale without favor or partiality; and I will diligently search and inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and that I will truly report all persons who shall fail or refuse to list their taxable property, after being duly called on by me for that purpose, or who have given in a false or fraudulent list, so help me God."

Provided, however, that where a taxpayer is absent from the county of his residence during all the time when the Tax Commissioners must take the list he may swear to his list before a notary public, whose certficate shall show that the taxpayer was sworn before giving his list.

Bond.—The County Tax Commissioner shall at the same time execute a bond to the Commonwealth, with good surety, to be approved by the county court for the faithful discharge

of the duties of his office, which bond shall be filed in the office of, and kept safely by, the clerk of the county court, and on which the County Tax Commissioner and his sureties shall be liable for any violation of the duties of his office, by himself or any of his deputies. Action may be instituted on it by the Commonwealth or any person aggrieved, and recovery had thereon, from time to time, to the extent of the injury sustained.

Work to Begin, When.—The County Tax Commissioner shall commence the duties of his office on the first day of September each year, and he shall assess the property in his county by justices' districts, in separate books, and he shall also make a separate book or books for each incorporated city, town or taxing district of his county, by wards or other subdivisions, as conveniences may require.

Vacancies, How Filled.—In case any person who was elected County Assessor or County Tax Commissioner shall fail to qualify, or after qualifying as County Tax Commissioner shall die, resign, or be removed from office during his term of office, the vacancy shall be temporarily filled by the county judge until his successor shall have been elected as provided by law. The County Tax Commissioners herein provided for shall, subject to the direction, instruction and supervision of the State Tax Commission, make the assessment of all property within their counties, except as otherwise provided for, prepare the assessment books, and perform such other duties as may be imposed upon them by law. Any County Tax Commissioner shall be removed from office by the circuit court of the county wherein he was elected, upon petition of the State Tax Commission or any taxpayer for wilful disobedience of any just or legal order of the State Tax Commission, or for misfeasance or malfeasance in office, or wilful neglect in the discharge of his official duties, but such officer or petitioner shall have the right to appeal to the Court of Appeals.

§ 3. Compensation of County Tax Commissioners.—The

County Tax Commissioner shall, after he has returned his tax book and the same has been corrected by the board of supervisors, present to the county court his account verified by affidavit, stating the total assessed value of the property listed by him as shown by his tax book thus corrected; and if said court upon investigation, finds said account to be correct, it shall certify to the Auditor the amount due to the County Tax Commissioner for the services required of him by law, which shall be based on the total value of the assessment made by him as above required, as follows: Six cents on the one hundred dollars of the first million and one and one-quarter cents on each one hundred dollars of the excess over one million, but no county tax commissioner shall be entitled to receive more than three thousand dollars for his services during any year, except in counties containing a city of the first class, in which the salary shall not exceed four thousand dollars. In counties in which the assessed value of property exceeds thirty-eight million dollars, the county tax commissioner shall be allowed, as compensation to deputies appointed and qualified, the sum of one thousand five hundred dollars for each seven and one-half million dollars of property which may be assessed in excess of thirty-eight million dollars. In counties where the assessment does not exceed one million dollars, the county tax commissioner shall be paid four and one-half cents on the one hundred dollars of the entire property listed.

County Tax Commissioner's Claim to be Verified—Penalty.—Before the county court shall grant such a certificate of allowance, the county tax commissioner and his deputies, if any, shall, in open court, make and file the following affidavit, subscribed and sworn to by them before the clerk of the county court, viz: "I do swear that I have not received from any person a list of taxable property and returned the same until the person rendering the list has made oath to the truth of the same; and I do further swear that I have, in no instance, assessed any property at a greater or less sum than

I deemed a fair cash value, estimated at the price it would bring at a fair voluntary sale.

Any county tax commissioner or deputy who shall make affidavit, knowing the same to be false in any particular, shall be deemed guilty of false swearing, and, on conviction, be punished accordingly.

Deduction for Failure to do Duty—Payment of County Tax Commissioner.—A reduction of fifty cents shall be made from the county tax commissioner's compensation for each list he shall fail to report for taxation, or report without authority of law, and one dollar each for each duplicate assessment. The Auditor of Public Accounts shall draw his warrant on the State Treasurer for eighty per cent. of such allowance, and shall draw his warrant on the Treasurer for the remainder due the county tax commissioner, as herein provided, after the December session of the fiscal court, on or before which time the sheriff shall report, on oath, to said court a list of all persons, with their taxable property, so far as known, to him, who were omitted by the deputy tax commissioners; also the names of any persons duplicated by the deputy tax commissioner. The report of the sheriff shall be certified by the county clerk to the auditor, that the deductions may be made from the county tax commissioner's claim as herein provided.

§ 4. Examination of Candidates for the Office of County Tax Commissioners.—Before any person's name shall be placed upon the ballot at any primary or regular election as a candidate for the office of county tax commissioner, he shall hold a certificate from the State Tax Commission that he has been examined by them, and that he is qualified for the office. Within ninety days before any primary or general election at which county tax commissioners are to be elected or nominated, the State Tax Commission shall arrange for examinations to be held to determine the qualifications of persons who may be a candidate of the office of county tax commissioner. Such examinations shall be held in the same

manner as examinations are now held for candidates for county school teachers. Each candidate shall pay one dollar to the county board of examiners for holding such examination. The papers shall be sealed and forwarded to the State Tax Commission for grading. Before said examinations are held, the State Tax Commission, shall, for at least four weeks, publish in some newspaper of general circulation in this State, a notice showing the time and place at which such examinations shall be held, and such examinations shall be open to any qualified elector of the State. The examination shall take into consideration the candidate's experience as an assessor, his knowledge of the revenue laws, his knowledge of the geography of the county in which he expects to become a candidate, his knowledge of the industries and property of such county, his general education and business experience, and his physical fitness to fill the office. The State Tax Commission shall determine in advance of the examination the credits to be allowed for the experience, knowledge of the revenue laws and for each other qualification, and shall publish same at the same time notices are published as above provided for. On the basis of these examinations, candidates shall be graded, and no candidate shall be issued a certificate unless he makes a credit of at least seventy-five per cent. The State Tax Commission shall issue to persons passing this examination a certificate of their fitness and qualification to fill the office of county tax commissioner. Provided, however, the examinations provided for under this section may be held during the year of 1917 at any time before the 1st day of July, 1917, and the advertisement and notice of the examinations provided for under this act may be made thirty days before holding the examinations.

Office Rooms.—The fiscal court of each county, or whatever body shall take over the powers of the fiscal court in any county, shall provide for the county tax commissioner a suitable office room or rooms, when possible in the county court house, or when that is not possible, in some other build-

ing, together with suitable furniture, in which office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within that county, except when such books or records are required by law to be placed in the custody of other officers. The provision of Section 1197 of Carroll's Statutes, Edition 1915, are hereby extended to cover these public records.

§ 5. Taxpayer's Oath.—Every taxpayer shall take the following oath before giving his list:

"I, ..., a resident of ..... county, do swear that I will give a full and correct statement of all property subject to taxation, owned by me, in my possession, or under my control on the first day of September last; and that I have not, in any manner whatsoever, concealed, transferred, or disposed of any property, or placed any property out of the county, or out of my possession for the purpose of avoiding any assessment upon the same or of making this statement, so help me God."

§ 6. County Tax Commissioner's Oath.—On or before the first day of January each year, the county tax commissioner shall complete the assessment rolls, and he and his deputies must take and subscribe an affidavit in the assessment books to be substantially as follows:

"I, ... county assessor for the county of ....., do swear that, between the first day of September and the first day of January, in the year of our Lord nineteen hundred and ....., I have made diligent inquiry and examination to ascertain all the property within the county of ..... (or within the sub-division thereof assessed by me, as the case may be), subject to assessment by me, and that the same has been assessed on the asessment book or books, equally and uniformly, according to the best of my judgment, information and belief, at its true value, and that I have faithfully complied with all the duties imposed on the county tax commissioner under the revenue laws; and that I have not imposed any unjust or

double assessment through malice or illwill, or otherwise; nor allowed anyone to escape a just and equal assessment through favor or reward, or otherwise, and that I have sworn every taxpayer before taking his list, so help me God." But failure to take or subscribe to such an affidavit shall not in any manner affect the validity of any assessment.

The following sections of the Kentucky Statutes (Carroll's 1915 Edition) are hereby repealed: Sections 4043, 4044 to 4046, inclusive, 4070 and 4071. All other laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Mr. Minor moved that said substitute be taken up and considered by the House section by section.

Said motion was agreed to.

The House then took up for consideration Section 1 of said substitute.

Mr. Montgomery moved that Section 1 of said substitute be adopted.

Said motion was agreed to.
Section 1 of said substitute was then adopted.

The House took up for consideration Section 2 of said substitute.

Mr. W. M. Duffy offered the following amendment to Section 2 of said substitute, viz.:

Amend substitute for House Bill No. 25, Section 2, line 8, by striking out after the word dollars, the following "Each County Tax Commissioner herein provided for may, with the approval of the State Tax Commission appoint as many sober, discreet, capable persons not under the age of 24 years, as deputies to assist him to discharge his duties as the State Tax

Commission may deem necessary, and may remove them at his pleasure," and insert in lieu thereof the following: "Each County Tax Commissioner herein provided for may appoint as many sober, discreet, capable persons not under the age of 24, as deputies to assist him to discharge his duties as the County Tax Commissioner may deem necessary and may remove them at his pleasure."

Said amendment was agreed to.

Mr. Mathers offered the following amendment to Section 2, of substitute to House Bill No. 25, viz.:

Amend substitute of House Bill No. 25, line 12, Section 2, by inserting after duties, "who shall be examined as the Tax Commissioners."

Said amendment was disagreed to.

Said Section 2, as amended, was then adopted.

The House then took up for consideration, Section 3, of said substitute.

Mr. Kauffman offered the following amendment to Section 3 of said substitute, viz.:

Amend substitute for House Bill No. 25, Sub-section 3, line 10, by striking out the word "six" just before "cent" and insert in lieu thereof the following, "four." And also strike out the words, "one and one-quarter cents" in line 11, of Section 3, and insert in lieu thereof the following, "one cent."

Said amendment was disagreed to.

Mr. Bullock moved that said House Bill No. 25, and all pending amendments be laid on the table.

The yeas and nays being required on said motion by Messrs. Bullock and Hamilton, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	R. B. Jackson	Joe Schneider
C. H. Bays	J. M. Johnson	Claude B. Smith
Chas. D. Bratcher	Wm. J. Kuh	Ed. D. Stone
E. Bullock	Dr. J. E. Lilly	F. C. Trivette
Henry A. Cannon	W. R. Lyon	D. B. Tyra
T. T. Gardner	Claude D. Minor	J. Wood Vance
W. C. G. Hobbs	B. F. McAtee	Frank M. White
A. B. Holland	S. M. O'Brien	Louis E. Yewell
J. M. Howell	J. D. Pumphrey	E. G. Young

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Those who voted in the negative were—

Peter Ampler	L. L. Embrey	A. J. Oliver
H. F. S. Bailey	Wm. Gearheart	Geo. L. Pickett
G. G. Brashear	Frank C. Greene	A. B. Pieratt
Frank J. Brown.	C. H. Grimes	W. A. Price
W. H. Brown	L. B. Hamilton	Richard Radcliffe
Glover H. Cary	W. B. Harvey	D. S. Richardson
A. S. Cooper	David J. Howard	John T. Roach
S. B. Coleman	Chas. L. Hunter	L. M. Smith
W. P. Cropper.	R.B.Hutchcraft,Jr.	E. D. Smith
R. T. Crowe	T. R. Jones	John W. Snider
Harry C. Cummins	W. H. Jones	Adam Spahn
S. C. Dobbs	H. Clay Kauffman	Thomas Spurrier
Jas. R. Dorman	Dr. C. W. Mathers	R. C. Tartar
Thomas A. Dover	Jacob Metzger	J. H. Thompson
W. E. Dowling	S. Montgomery	J. W. Wall
William Duffy	John T. Murphy	J. D. Wills
Odie Duncan	W. J. McMurray	M. O. Wilson
J. R. Durham	C. B. Nichols	E. S. Wood

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And so said motion was disagreed to.

Mr. W. M. Duffy offered the following amendment to Section 3, of said substitute, viz.:

Amend substitute for House Bill No. 25, Section 3, by striking out in line 15 the words "four thousand" and insert in lieu thereof "five thousand."

Said amendment was adopted.

Mr. Price offered the following amendment to Section 3, of said substitute, viz.:

Amend substitute to House Bill No. 25, Section 3, by inserting in line 44 after the word "provided" and before the word "after" the following:

"After the final settlement of the Sheriff with the Auditor."

Said amendment was adopted.

Said Section 3 of said substitute. as amended, was then adopted.

The House then took up for consideration Section 4, of said substitute.

Mr. Kauffman offered the following amendment to Section 4 of said substitute, viz.:

Amend the substitute for House Bill No. 25, by striking out of Section 4, beginning with line one and ending with line 36 inclusive.

Said amendment was adopted.

Said Section 4 of said substitute, as amended, was adopted.

The House then took up for consideration Section 5 of said substitute.

Mr. Radcliffe moved that Section 5 of said substitute be adopted.

Said motion was agreed to.

Said Section 5 of said substitute was then adopted.

The House then took up for consideration Section 6 of said substitute.

Mr. Bailey offered the following amendment to Section 6 of said substitute, viz.:

Amend substitute for House Bill No. 25, by striking out the words "at its true value" found in line 13 in Section 6, and inserting in lieu thereof the words: "at its fair cash value, estimated at the price it would bring at a fair voluntary sale."

Said amendment was adopted.

Mr. Minor offered the following amendment to Section 6 of said substitute, viz.:

Amend substitute to House Bill No. 25, by adding at the end of line 20, Section 6, the following: "But failure to take said oath shall constitute a misfeasance of office and shall be punishable as such."

Said amendment was agreed to.

Said section 6 of said substitute, as amended, was then adopted.

Mr. Radcliffe offered the following amendment to said substitute, viz.:

Amend by adding Section 7. "No person having served as Tax Commissioner shall be eligible for any other elective office in this State for a period of four years after he ceased to serve as Tax Commissioner."

Mr. Harvey moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Mr. Minor moved that the amendment proposed by Mr. Radcliffe be laid on the table.

The yeas and nays being required on said motion by Messrs. Hamilton and W. M. Duffy, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Chas. L. Hunter	S. M. O'Brien
C. H. Bays	R. B. Jackson	A. B. Pieratt
Chas. D. Bratcher	J. M. Johnson	J. D. Pumphrey
G. G. Brashear	Wm. J. Kuh	D. S. Richardson
W. H. Brown	W. T. Lasley	Claude B. Smith
E. Bullock	Dr. J. E. Lilly	John W. Snider
S. B. Coleman	W. R. Lyon	Ed. D. Stone
R. T. Crowe	Dr. C. W. Mathers	J. H. Thompson
W. E. Dowling	Jacob Metzger	D. B. Tyra
Odie Duncan	Harry J. Meyers	Louis E. Yewell
A. B. Holland	Claude D. Minor	
J. M. Howell	B. F. McAtee	—34

Those who voted in the negative were—

H. F. S. Bailey	C. H. Grimes	Joe Schneider
Geo. B. Barrett	L. B. Hamilton	L. M. Smith
Frank J. Brown.	R.B.Hutchcraft,Jr.	Adam Spahn
Henry A. Cannon	T. R. Jones	Thomas Spurrier
Glover H. Cary	W. H. Jones	R. C. Tartar
A. S. Cooper	H. Clay Kauffman	F. C. Trivette
W. P. Cropper.	S. Montgomery	J. Wood Vance
Harry C. Cummins	G. B. Moores	J. W. Wall
S. C. Dobbs	John T. Murphy	Frank M. White
Jas. R. Dorman	W. J. McMurray	J. D. Wills
Thomas A. Dover	A. J. Oliver	M. O. Wilson
William Duffy	William A. Perry	E. S. Wood
L. L. Embrey	W. A. Price	E. G. Young
Wm. Gearheart	Richard Radcliffe	
Frank C. Greene	John T. Roach	—43

And so said motion was disagreed to.

The years and nays being required on the amendment proposed by Mr. Radcliffe to said substitute, by Messrs. Radcliffe and Coleman, were as follows, viz.:

Those who voted in the affirmative were—

Geo. B. Barrett	L. B. Hamilton	W. A. Price
C. H. Bays	J. M. Howell	J. D. Pumphrey
Frank J. Brown.	Chas. L. Hunter	Richard Radcliffe
W. H. Brown	W. T. Lasley	D. S. Richardson
E. Bullock	Dr. C. W. Mathers	Joe Schneider
S. B. Coleman	Claude D. Minor	Claude B. Smith
R. T. Crowe	William A. Perry	John W. Snider
W. E. Dowling	Geo. L. Pickett	J. H. Thompson
Frank C. Greene	A. B. Pieratt	—26

Those who voted in the negative were—

Peter Ampler	H. F. S. Bailey	Chas. D. Bratcher

G. G. Brashear	T. R. Jones	L. M. Smith
Henry A. Cannon	W. H. Jones	Adam Spahn
Glover H. Cary	H. Clay Kauffman	Thomas Spurrier
A. S. Cooper	Wm. J. Kuh	Ed. D. Stone
W. P. Cropper.	Dr. J. E. Lilly	R. C. Tartar
Harry C. Cummins	W. R. Lyon	F. C. Trivette
S. C. Dobbs	Jacob Metzger	D. B. Tyra
Jas. R. Dorman	Harry J. Meyers	J. W. Wall
William Duffy	S. Montgomery	Frank M. White
Odie Duncan	G. B. Moores	J. D. Wills
L. L. Embrey	John T. Murphy	M. O. Wilson
Wm. Gearheart	B. F. McAtee	E. S. Wood
C. H. Grimes	W. J. McMurray	Louis E. Yewell
R.B.Hutchcraft,Jr.	S. M. O'Brien	E. G. Young
R. B. Jackson	A. J. Oliver	
J. M. Johnson	John T. Roach	—49

And so said amendment was disagreed to.

Mr. Pumphrey moved that House Bill No. 25, and the substitute therefor, and all pending amendments thereto, be recommitted to the Committee on Revenue and taxation.

The yeas and nays being required on said motion by Messrs. Kauffman and Montgomery, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	J. M. Howell	D. S. Richardson
Chas. D. Bratcher	Chas. L. Hunter	Claude B. Smith
E. Bullock	J. M. Johnson	John W. Snider
Glover H. Cary	Wm. J. Kuh	Ed. D. Stone
S. B. Coleman	W. T. Lasley	D. B. Tyra
R. T. Crowe	Dr. J. E. Lilly	J. Wood Vance
W. E. Dowling	W. R. Lyon	J. W. Wall
Odie Duncan	Dr. C. W. Mathers	Frank M. White
J. R. Durham	G. B. Moores	Louis E. Yewell
Wm. Gearheart	W. J. McMurray	
A. B. Holland	J. D. Pumphrey	—31

Those who voted in the negative were—

Peter Ampler	L. B. Hamilton	Geo. L. Pickett
H. F. S. Bailey	W. B. Harvey	A. B. Pieratt
Geo. B. Barrett	David J. Howard	W. A. Price
G. G. Brashear	R.B.Hutchcraft,Jr.	Richard Radcliffe
Frank J. Brown	R. B. Jackson	John T. Roach
W. H. Brown	T. R. Jones	Joe Schneider
Henry A. Cannon	W. H. Jones	L. M. Smith
A. S. Cooper	H. Clay Kauffman	Adam Spahn
W. P. Cropper.	Jacob Metzger	Thomas Spurrier
Harry C. Cummins	Harry J. Meyers	R. C. Tartar
S. C. Dobbs	Claude D. Minor	J. H. Thompson
Jas. R. Dorman	S. Montgomery	F. C. Trivette
Thomas A. Dover	John T. Murphy	J. D. Wills
William Duffy	B. F. McAtee	M. O. Wilson
L. L. Embrey	S. M. O'Brien	E. S. Wood
Frank C. Greene	A. J. Oliver	E. G. Young
C. H. Grimes	William A. Perry	—50

And so said motion was disagreed to.

Mr. W. M. Duffy moved that the vote by which the House refused to table said bill, substitute and amendments thereto, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Said substitute for House Bill No. 25, as amended, was then adopted.

Ordered that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title, and as amended by way of substitute therefor, as amended, was rejected.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	R.B.Hutchcraft,Jr.	Richard Radcliffe
Geo. B. Barrett	Jacob Metzger	L. M. Smith
Henry A. Cannon	Harry J. Meyers	Adam Spahn
Harry C. Cummins	S. Montgomery	Thomas Spurrier
Jas. R. Dorman	G. B. Moores	R. C. Tartar
Thomas A. Dover	John T. Murphy	J. H. Thompson
L. L. Embrey	W. J. McMurray	F. C. Trivette
Wm. Gearheart	A. J. Oliver	Frank M. White
Frank C. Greene	William A. Perry	M. O. Wilson
L. B. Hamilton	W. A. Price	E. S. Wood

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Those who voted in the negative were—

H. F. S. Bailey	J. M. Howell	Geo. L. Pickett
C. H. Bays	Chas. L. Hunter	A. B. Pieratt
Chas. D. Bratcher	R. B. Jackson	J. D. Pumphrey
Frank J. Brown	J. M. Johnson	D. S. Richardson
W. H. Brown	T. R. Jones	John T. Roach
E. Bullock	W. H. Jones	Joe Schneider
Glover H. Cary	H. Clay Kauffman	Claude B. Smith
A. S. Cooper	Wm. J. Kuh	John W. Snider
S. B. Coleman	W. T. Lasley	Ed. D. Stone
W. P. Cropper	Dr. J. E. Lilly	D. B. Tyra
R. T. Crowe	W. R. Lyon	J. Wood Vance
W. E. Dowling	Dr. C. W. Mathers	J. W. Wall
William Duffy	Claude D. Minor	J. D. Wills
Odie Duncan	B. F. McAtee	Louis E. Yewell
C. H. Grimes	S. M. O'Brien	E. G. Young

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Mr. Minor moved that the vote by which the House rejected House Bill 25, substitute and amendments thereto, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The Senate was notified that the House refused to concur in amendments 1, 2 and 13, proposed by the Senate to House Bill No. 1.

After a time the Senate notified the House through a conference committee from the Senate composed of Senators Combs, Overstreet and Booles that the Senate refused to recede from the amendments proposed by the Senate to House Bill No. 1, and asked for a conference with the House as to said Senate amendments.

Mr. Dowling moved that the Speaker appoint three members of the House as a conference committee to confer with a like committee from the Senate on House Bill No. 1, and amendments proposed thereto by that body.

Said motion was agreed to.

In accordance with said motion the Speaker appointed Messrs. Oliver, Perry and Hutchcraft as such committee.

A message was received from the Senate announcing that they had passed a bill which originated in the House of the following title, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and shares of stock, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases requiring fiduciaries to file

inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries, requiring payment for taxes before final discharge, providing an additional tax for recording certain mortgages, making failure to pay taxes a bar to enforcement of indebtedness in certain cases, fixing penalties and repealing existing statutes.

With Senate amendments thereto.

Mr. Spahn moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, APRIL 5, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

Upon a call of the committees, the Committee on Revenue and Taxation reported bills of the following titles, viz.:

By Mr. Perry:

H. B. 19. All loose leaf tobacco warehouses doing business in this State shall pay a license tax of ten dollars for each million pounds of tobacco sold.

By same:

H. B. 29. An Act to provide a license for automobile agencies, agents and demonstrators.

By same:

H. B. 45. An Act to fix a license upon and define the mortgage loan business.

By same:

H. B. 52. An Act to provide a license tax on persons dealing in trading stamps or coupons.

Said bills were reported without expression of opinion.

The Speaker stated the question: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 4. An Act providing for a license tax on persons, firms, associations and corporations engaged in the business of mining coal; pumping, extracting and producing crude oil from the earth; and pumping, extracting and producing natural gas from the earth.

H. B. 5. An Act relating to revenue and taxation, and providing a license tax on crude petroleum, and providing penalties for the violations of its provisions.

H. B. 6. An Act relating to revenue and taxation, pro-

viding a license tax on the mining of coal, and providing penalties for the violation of its provisions.

H. B. 14. An Act regulating the license tax on automobile trucks.

H. B. 48. An Act to prescribe and provide a license tax upon all persons, firms or corporations standing a stud-horse, jack or bull in this Commonwealth, and fixing the amount of said license, fixing the date of the expiration of the license provided for, and providing the manner for the registering and recording of the breed, name, age, color, sir and dam of the animal to be licensed, and fixing a fee for such registration, and fixing penalties for failure to procure licenses.

H. B. 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the act.

H. B. 50. An Act relating to revenue and taxation, requiring persons, firms and corporations engaged in the business of mining coal to pay a license tax, requiring reports, prescribing duties, and fixing penalties.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

The House took up for consideration the special order, which had been postponed from Wednesday last, viz.:

H. B. 21. An Act to provide for an income tax on every

corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, except banks, building and loan associations, insurance companies, and corporations paying a franchise tax, and providing methods for the collection thereof.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, and organized under the laws of this State, or under the laws of any other State or government, or hereinafter organized and engaged in any business whatsoever in the State of Kentucky, shall pay an annual, special, excise tax for the privilege of carrying on or doing business in the State of Kentucky, equivalent to one per centum upon the entire net income of such company received by it from all sources during the year on business transacted and capital invested in this State as hereinafter set out. Provided, however, that nothing in this act shall apply to any corporation organized solely for religious, charitable or educational purposes, or to corporations paying a franchise tax to the Commonwealth of Kentucky on its earnings, or to banks, building and loan associations, and insurance companies, whose earnings are otherwise taxed.

§ 2. Every corporation, joint stock company, or association, hereinafter called company, liable under the preceding section for the tax imposed by this act shall, on or before the first day of September, 1917, and on or before the first day of March in each year thereafter, deliver to the State Tax Commission a return in writing, which shall be signed and sworn to by its president, vice-president, or other principal accounting officer. This return shall be made in the form prescribed by the State Tax Commission, as here-

inafter provided, for the year ending December thirty-first, next preceding; provided, however, that any corporation, joint stock company, or association subject to this tax may designate the last day of any month in the year as the day of the closing of its fiscal year and shall be entitled to have the tax payable by it computed upon the basis of the net income, which income shall be ascertained as herein provided, for the year ending on the day so designated in the year preceding the date of assessment instead of upon the basis of the net income for the calendar year preceding the date of assessment, and it shall give notice of the day it has thus designated as the closing of its fiscal year to the Tax Commission not less than thirty days prior to the date upon which its annual return shall be filed. All corporations, joint stock companies, or associations computing taxes upon the income of a fiscal year which it may designate in the manner hereinbefore provided, shall render a like return within sixty days after the close of its said fiscal year, and within sixty days after the close of its fiscal year in each year thereafter. Such return shall accurately and fully set forth:

First. The total amount of paid-up capital stock of such company outstanding at the close of the year, or, if no capital stock, the amount employed in its business at the close of the year.

Second. The total amount of its bonded and other indebtedness at the close of the year.

Third. The gross amount of its income received during such year from all sources, and in the case of companies doing business in more than one State distinguishing between that arising from business transacted within this State and out of this State; and also stating separately the amount received by it within the year, by way of dividends upon stock of other corporations, joint stock companies, or associations subject to the tax imposed by this act giving the name and location of every such company, upon the stock of which

such dividends are received and the amount of such dividends received from each of such companies.

Fourth. The total amount of all the ordinary and necessary expenses paid out of the earnings within the year in the maintenance and operation of the business and properties thereof, stating separately all charges such as rentals or other payments required to be made as a condition to the continued use or possession of the property.

Fifth. The total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts claimed for depreciation of property.

Sixth. The amount of interest accrued and paid within the year on its bonded and other indebtedness not exceeding one-half of the sum of its interest-bearing indebtedness and its paid-up capital stock outstanding at the close of the year, or if no capital stock, the amount of interest paid within the year on the amount of the indebtedness not exceeding the amount of the capital employed in the business at the close of the year.

Seventh. The amount paid by it within the year for taxes of every kind imposed under the authority of this State, and separately the amount so paid by it for taxes imposed by any other government.

Eighth. The net income of such company, after making the deductions and exemptions authorized by the next section.

§ 3. The net income of every such company as is required to make the return named in the preceding section, and for which the tax shall be assessed which is imposed by this act shall be ascertained by deducting from the gross amount of its income received within the year:

First. All of the ordinary and necessary expenses actually paid within the year out of its earnings in the maintenance and operation of its business and properties, including rentals or other payments required to be made as a condition to the continued use or possession of the property.

Second. All losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any, and in case of mines, a reasonable allowance for the depletion of ores and other natural deposits, not to exceed five per centum of the gross value of the output at the mine for the year for which the computation is made.

Third. The amount of interest accrued and paid within the year on its bonded or other indebtedness as defined and limited in the preceding section; provided, that in case of bonds or other indebtedness that have been issued with a guaranty that the interest payable thereon shall be free from taxes, no deduction for the payment of the tax herein imposed shall be allowed.

Fourth. All sums paid by it within the year for taxes of every kind, other than assessments for local benefits or improvements.

Fifth. All amounts received by it within the year as dividends upon stock of other corporations, joint stock companies, or associations, paying an income tax under this act.

The tax herein imposed shall be computed upon the entire taxable net income accrued within the year ending December 31, 1916, and for each calendar or fiscal year thereafter.

It is the intention of this act to assess the tax imposed thereby on the net income as defined herein of the corporations, joint stock companies, and associations, named in section one, arising from business transacted and capital invested in this State. Every such company having capital invested in its business in this State only, shall pay the tax upon its entire net income ascertained as herein provided; and every such company engaged in business and having capital invested and transacting business both in and out of the State, shall pay the tax upon that part of its entire net income which bears the same proportion to its whole net income that the assessed value for purposes of taxation of its

assets and property within the State bears to the total assessed value of all of its asset and property in the jurisdiction where it is located.

§ 4. The State Tax Commission shall furnish blank forms for making all returns required by this act, which forms shall conform as far as practicable to those furnished from time to time to such companies by the collector of internal revenue for the United States for making returns for the excise tax provided for by act of Congress passed on the third day of October, 1913. Any company required to make a return by any provision of this act may furnish to the State Tax Commission a copy or duplicate of the return for the same period which it may make to the collector of internal revenue, under the requirements of said act of Congress, and any such company engaged in business and having capital invested both in and out of the State, shall supplement said copy or duplicate to be furnished to the State Tax Commission, with a statement showing the assessed valuation of all property and assets for purposes of taxation within this State and of all property and assets out of this State. Such duplicate or copy and any supplemental statement furnished with the same, shall be verified by the oath of the president or a vice-president and treasurer of the company making the return, and the affidavit shall state that the copy or duplicate is an exact and true copy of the account and statement contained in the return made for the same period to the collector of internal revenue, under the provisions of said act of Congress. The return so made shall be accepted as conclusive by the State Tax Commission for the purpose of this act, except that any company which may be required to make an amended or supplemental return to the collector of internal revenue under said act of Congress for any year, shall, upon making the same, forthwith furnish to the State Tax Commission a copy or duplicate of such amended or supplemental return, which shall be considered in connection with the

original return to the State Tax Commission in assessing the tax levied under this act.

§ 5. The State Tax Commission shall ascertain and assess the tax upon the company making a return, and shall notify it of the amount of such tax by a notice deposited in the postoffice addressed to such company at its principal office or place of business. Such ascertainment of the tax shall be final and conclusive, except for fraud. If any company fail or refuse to make a return, the State Tax Commission shall proceed, in such manner as may seem best, to obtain the facts and information required to be furnished by such return; and to this end it may, by its duly appointed agent, make examination of the books, records and papers of any such company, and may take the evidence, on oath, of any person whom it may believe shall be in possession of facts or information pertinent to the subject of inquiry, which oath its member or the agent so appointed by it may administer. As soon as possible after procuring such information as it may be able to do with respect to any company failing or refusing to make a return, the State Tax Commission shall proceed to ascertain and assess the tax upon such company, and shall notify it of the amount thereof as hereinbefore provided. And its act shall be final as to any company which refused to make a return.

§ 6. If any company, making a return as provided by this act, feels aggrieved by the assessment so made upon it for any year by the State Tax Commission, it may apply to the State Tax Commission by petition, in writing, within thirty days after the notice is deposited as provided in the preceding section, for a hearing and a correction of the amount of the tax so assessed upon it by the State Tax Commission, in which petition shall be set forth the reasons why such hearing should be granted and the amount that such tax should be reduced. The commission shall promptly consider such petition, and may grant such hearing or deny the same. If denied, the petitioner shall be forthwith notified thereof;

if granted, the commission shall notify the petitioner of the time and place fixed for such hearing. After such hearing the commission may make such order in the matter as may appear to them just and lawful, and shall furnish a copy of such order to the petitioner.

§ 7. No injunction shall be awarded by any court or judge to restrain the collection of the taxes imposed by this act, or any part of them, so assessed upon any corporation, joint stock company, or association, except upon the ground that the assessment thereof was in violation of the constitution of the United States, or of this State, or, that the same were fraudulently assessed, or that there was a mistake made in the amount of taxes assessed upon such corporation, joint stock company or association. In the latter case no such injunction shall be awarded unless application shall be first made to the State Tax Commission to correct the alleged mistake, and the commission shall refuse to do so, which fact shall be stated in the bill, or unless the complainant pay into the treasury of the state all taxes appearing by the bill of complaint to be owing.

§ 8. Every company so assessed with taxes shall pay the same into the state treasury within sixty days after the date of the mailing of the notice of the amount thereof, or within thirty days after notification of the amount thereof, when ascertained and assessed by the State Tax Commission on appeal. All taxes assessed under the provisions of this act against any such company shall constitute a debt to the state, and may be collected by appropriate judicial proceeding, which remedy shall be in addition to all other existing remedies. It shall be the duty of the State Tax Commission to proceed to collect such taxes with a penalty of ten per centum added thereto if not paid when due.

§ 9. The special excise tax imposed by this act shall be a tax in addition to all license or other taxes now imposed or prescribed by law as a condition for the transaction of any business in this state, by any corporation, joint stock

company or association; and when paid, shall authorize the company making payment to engage in the business authorized by its charter, if otherwise lawful, and if such authority be not otherwise forfeited with the state of Kentucky for the year for which the same is levied. At the time of paying the taxes the State Tax Commission shall issue to the company paying the same a certificate of payment for the proper fiscal year.

§ 10. Any person required or authorized by law to make, sign, or verify any return required by this act, who makes any false or fraudulent return or statement with intent to defraud the state, or to defeat or to evade the payment of the tax, or any part thereof, imposed by this act, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than one hundred dollars nor more than five thousand dollars, or may be imprisoned not exceeding one year, or both so fined and imprisoned, in the discretion of the jury.

§ 11. It shall be unlawful for any officer, agent, clerk or other employe of the state, to divulge or make known in any manner whatever, not provided by law, to any person, the amount or source of indebtedness, income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return made under the provisions of this act; or to permit any such return or copy thereof, or any book containing any abstract or particulars thereof, to be seen or examined by any person, except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever, not provided by law, any such return or any part thereof, or the amount or source of income, profits, losses, or expenditures appearing in any such return. Any person violating the foregoing provision shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not exceeding one thousand dollars, or be imprisoned not exceeding one year, or, in the discretion of the jury, be both so fined and imprisoned; and if the offender be an

officer or employe of this state, he shall be dismissed from office and be incapable thereafter of holding any office in the state or any sub-division of the state. The State Tax Commission shall be custodian of all such returns, and shall securely keep the same. The Franklin Circuit Court may, in each particular case, on application of any officer of the state charged with the enforcement of the laws of the State, and of any person or corporation interested, prescribe the manner in, and conditions upon, which any return may be made public or the use thereof in any court or judicial proceedings be procured. The court may also provide for the use of a copy of such return instead of original; provided, however, that nothing herein shall prohibit the making public of any such return by and with the consent of the president or other chief officer of the company making the return.

§ 12. In determining what is, or is not, a proper item of income of any company, or a proper deduction from gross income, for the purposes of this act, the State Tax Commission shall follow and adopt any rule of construction which may hereafter be promulgated by the Commissioner of Internal Revenue of the United States, or given to said act of Congress passed on the third day of October, 1913, by the courts of the United States, and no item which may be excluded by any such rule, or construction of said act of Congress, shall be included in the income of any such company, or taxed as a part of its income under the provisions of this act, and any item of deduction from gross income made proper by such rule, or construction of said act of Congress, shall be allowed as a proper item of deduction under this act.

§ 13. The provisions of this act shall in nowise affect the assessment of any other corporation, nor shall it interfere with or take away from any taxing board the power to assess other corporations, as now provided by law.

§ 14. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Mr. Radcliffe moved that the House take up and consider said bill section by section.

Said motion was disagreed to.

Mr. Bailey offered the following amendment to said bill, viz.:

Amend House Bill No. 21, Section one, by adding between the words "income" and "of" in line 8, the words "in excess of two thousand dollars."

Said amendment was adopted.

Mr. Hutchcraft offered the following amendment to said bill, viz.:

Amend Section 3 by striking out "the assessed value for purposes of taxation of the assets and property" and substituting "the property owned and business done."

Said amendment was adopted.

Mr. Hutchcraft offered the following amendment to said bill and pending amendments by way of substitute therefor, viz.:

An Act relating to revenue and taxation, providing for corporation license taxes for certain corporations, providing amount and manner of paying same, requiring reports to be made and manner of making same, fixing fines and penalties for violation and repealing existing statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. License Tax on Corporations.—All corporations

having capital stock divided into shares, organized by or under the laws of this or any other State or Government, owning property or doing business in this State, except foreign insurance companies, whether fire, life, accident, casualty or indemnity, foreign and domestic building and loan associations, banks and trust companies, shall pay to this State, to be credited to the sinking fund, an annual license tax based upon its authorized capital stock, as hereinafter provided.

§ 2. Classification.—For convenience in classification, corporations are divided into two classes, domestic and foreign. A domestic corporation is one incorporated by and under the laws of this State; every other corporation is a foreign corporation.

§ 3. Amount of Tax.—Domestic and foreign corporations shall pay an annual license tax of fifty cents on each one thousand dollars of that part of their authorized capital stock represented by property owned and business transacted in this State, which shall be ascertained by finding the proportion that the property owned and business transacted in this State bears to the aggregate amount of property owned and business transacted in and out of this State.

Provided, that such corporation may pay at said rate upon their entire authorized capital stock; and in that event they shall not be required to report as in Paragraph c of Subsection 4 hereof. And their failure so to report shall be deemed conclusive evidence that such corporation elects to pay upon its entire authorized capital stock, and it shall be its duty so to do, and the duty of the Board of Valuation and Assessment so to fix its license tax.

§ 4. Reports to Commission—What Shall Show—Assessment by Board of Valuation.—In order to ascertain the amount of taxes due and payable under the next preceding section, by such corporations now owning property or transacting business in this State, it shall be the duty of every such corporation to file with the Tax Commission on or before the first day of February, 1918, and on or before the

same day annually thereafter, a written report, verified by the affidavit of the President or Secretary of such corporation, showing:

(a) The name of such corporation, the name of the State or Government under the laws of which it is incorporated, the date of incorporation, the place of its principal office in and out of this Commonwealth, the name and postoffice address of its president and secretary, the name and postoffice address of its authorized agent or attorney upon whom process may be executed, as provided by law, and the name and address of its officer or agent in charge of its business in this State.

(b) The total amount of its authorized capital stock.

(c) The value and location of the property owned and used by the company in Kentucky and the value of the property owned and used by the company in each state or foreign country outside of Kentucky, the aggregate amount of business transacted by said company during the preceding year ending the 31st day of December, and the proportion of such business transacted in this State and in each other State, or foreign country, and such other facts bearing on proper taxation as the Tax Commission may require.

It shall be the duty of the Tax Commission acting as a Board of Valuation and Assessment, from such reports and from such additional information as it may require, to ascertain and fix that part of the authorized capital stock of such corporations upon which the license tax shall be based, as herein provided, and to fix the license tax of such corporations at the rate hereinbefore prescribed. The Board may in any case require such additional information as it may deem necessary to enable it to perform its duties herein; and it shall be its duty to notify every such corporation of the amount so assessed. The notice may be given as provided in Subsection 5 hereof, and it shall be the duty of the corporation to pay the amount of such tax to the Auditor of Public Accounts not later than thirty (30) days thereafter or not

later than thirty (30) days after final action by the Board, should it grant a rehearing, which the Board may grant upon application therefor, filed within thirty (30) days after the date of such notice. Upon final action by the Board it shall certify to the Auditor of Public Accounts the amount of such tax due from each and every such corporation.

§ 5. Secretary of State to Report to Tax Commission Name and Address of Corporation.—It shall be the duty of the Secretary of State to certify to the Tax Commission the names and addresses of all corporations coming within the purview of this article, and also the names of their designated agent upon whom process may be executed, that now or that may hereafter appear upon the records of his office.

From such certification and from the records of its own office, it shall be the duty of the Tax Commission to notify such corporations required to report under this section and to furnish a blank upon which to make the report, not later than December fifteenth in each year. Proof that such notice and blank have been deposited in the United States mail duly stamped and addressed to the person last designated as the person upon whom process may be served, shall in all cases be deemed conclusive evidence that such notice to report had been given to such corporation.

§ 6. Domestic Corporations Exempt Year of Organization.—Domestic corporations hereafter incorporated shall not be required to pay the annual license tax in this section provided for the year in which they may be organized.

§ 7. Reports, When to be Made.—Domestic corporations hereafter incorporated, and foreign corporations hereafter becoming the owner of property or transacting business in this State, shall make such report to the Tax Commission in the manner provided in this section, on or before February first succeeding their incorporation or succeeding their becoming the owner of property, or transacting business, in this State; and shall make such report on or before said date annually thereafter. And, except as provided in Subsection 6,

such corporations shall pay the annual license tax at the rate and in the proportion provided in Subsection 3; and in all respects be subject to all the provisions and penalties in this section contained and prescribed.

§ 8. Penalty for False Statements.—Any person who shall falsely make an affidavit herein required shall be guilty of false swearing, and, upon conviction therefor, shall suffer the pains and penalties in such case made and provided. Any corporation which willfully violates the provisions of this section or any of such provisions, or willfully fails or neglects to perform any duty herein imposed upon it, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined any sum not less than fifty dollars nor more than one thousand dollars for each offense; the same to be recovered by penal action or by indictment in the Circuit Court of Franklin County; and every such judgment of conviction for failure to report or for failure to pay the annual license tax required, shall also provide that the right to be a corporation in this State, shall be suspended until the fine and costs and all taxes and penalties due the State shall be paid or replevined, or the judgment superseded. Every corporation failing to pay its taxes as provided in this section within the time herein prescribed shall be deemed a delinquent, and a penalty of ten per centum on the amount of such tax shall attach, and thereafter such tax shall bear interest at the rate of 10 per centum per annum the same to be collected in the same manner and by the same process as the tax is collected.

§ 9. Minimum Fee.—No corporation required to pay an annual license tax under this section shall pay a less sum therefor than ten dollars.

§ 10. Sections 4189a to 4192, inclusive, Kentucky Statutes, Carroll's 1915 Edition, are hereby repealed. All other laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Said amendment by way of substitute was adopted.

Ordered, that said bill, as amended by way of substitute therefor, be read the third time.

Said bill was read the third time by its title.

The constitutional provision as to the third reading of said bill at length being dispensed with,

The question was then taken upon the passage of said bill, as amended by way of substitute therefor, and it was decided in the affirmative.

The yeas and nays being taken thereon in pursuance to a provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. B. Harvey	Geo. L. Pickett
H. F. S. Bailey	A. B. Holland	A. B. Pieratt
Geo. B. Barrett	Chas. L. Hunter	W. A. Price
C. H. Bays	R.B.Hutchcraft,Jr.	Richard Radcliffe
Chas. D. Bratcher	R. B. Jackson	John T. Roach
G. G. Brashear	J. M. Johnson	Lewis Ryans
Frank J. Brown	T. R. Jones	Joe Schneider
W. H. Brown	W. H. Jones	L. M. Smith
E. Bullock	H. Clay Kauffman	E. D. Smith
Henry A. Cannon	Wm. J. Kuh	Claude B. Smith
Glover H. Cary	Dr. J. E. Lilly	John W. Snider
W. P. Cropper	W. R. Lyon	Thomas Spurrier
James S. Cruse	Dr. C. W. Mathers	Ed. D. Stone
Harry C. Cummins	Jacob Metzger	R. C. Tartar
S. C. Dobbs	Claude D. Minor	J. Wood Vance
Jas. R. Dorman	S. Montgomery	J. W. Wall
Odie Duncan	G. B. Moores	John S. Webb
J. R. Durham	John T. Murphy	Frank M. White
J. M. Elliston	B. F. McAtee	J. D. Wills
Wm. Gearheart	E. B. McGlone	M. O. Wilson
W. G. Gooch	W. J. McMurray	E. S. Wood
Frank C. Greene	C. B. Nichols	Louis E. Yewell
C. H. Grimes	A. J. Oliver	E. G. Young
L. B. Hamilton	William A. Perry	—71

Those who voted in the negative were—

A. S. Cooper	S. M. O'Brien	J. D. Pumphrey

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Mr. Hutchcraft moved that the vote by which said bill, as amended by way of substitute, was passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

By the unanimous consent of the House the following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Spurrier:

H. B. 56. An act levying a tax on all beer, lager beer, ale, porter, or other malt liquors, manufactured, or received, or possessed, for sale or consumption, providing method of determining the tax, fixing liability therefor, and providing a penalty for a violation of the provisions of this act.

To the Committee on Revenue and Taxation.

Mr. Spurrier moved that House Bill No. 7, be taken from the orders of the day and made a special order for tomorrow morning at 11 o'clock.

The yeas and nays being required on said motion by Messrs. Radcliffe and Stone, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	G. G. Brashear	Henry A. Cannon
C. H. Bays	W. H. Brown	Glover H. Cary
Chas. D. Bratcher	E. Bullock	S. B. Coleman

Thomas A. Dover	W. R. Lyon	Richard Radcliffe
Odie Duncan	Dr. C. W. Mathers	John T. Roach
J. R. Durham	Jacob Metzger	Lewis Ryans
J. M. Elliston	Harry J. Meyers	L. M. Smith
T. T. Gardner	Claude D. Minor	Claude B. Smith
Wm. Gearheart	S. Montgomery	John W. Snider
W. G. Gooch	G. B. Moores	Thomas Spurrier
Frank C. Greene	John T. Murphy	Ed. D. Stone
C. H. Grimes	B. F. McAtee	R. C. Tartar
L. B. Hamilton	E. B. McGlone	D. B. Tyra
W. B. Harvey	W. J. McMurray	J. Wood Vance
David J. Howard	C. B. Nichols	J. W. Wall
R. B. Jackson	A. J. Oliver	John S. Webb
J. M. Johnson	William A. Perry	Frank M. White
T. R. Jones	Geo. L. Pickett	J. D. Wills
W. H. Jones	A. B. Pieratt	M. O. Wilson
Dr. J. E. Lilly	J. D. Pumphrey	E. G. Young

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Those who voted in the negative were—

Peter Ampler	James S. Cruse	L. T. Neat
Geo. B. Barrett	Harry C. Cummins	S. M. O'Brien
Frank J. Brown.	S. C. Dobbs	W. A. Price
Hiram Brown	Chas. L. Hunter	Joe Schneider
A. S. Cooper	H. Clay Kauffman	Adam Spahn
W. P. Cropper	Wm. J. Kuh	Louis E. Yewell

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And so said motion was agreed to.

Mr. Duncan moved that House Bill No. 46, be taken from the orders of the day and made a special order for Tuesday next at 11 o'clock, a. m.

The yeas and nays being required on said motion by Messrs. Radcliffe and Pickett, were as follows, viz.:

Those who voted in the affirmative were —

H. F. S. Bailey	C. H. Bays	Chas. D. Bratcher

G. G. Brashear	L. B. Hamilton	William A. Perry
Frank J. Brown.	W. B. Harvey	A. B. Pieratt
W. H. Brown	A. B. Holland	Richard Radcliffe
Hiram Brown	J. M. Howell	John T. Roach
E. Bullock	Chas. L. Hunter	Lewis Ryans
Henry A. Cannon	R. B. Jackson	Joe Schneider
Glover H. Cary	J. M. Johnson	L. M. Smith
A. S. Cooper	T. R. Jones	Claude B. Smith
S. B. Coleman	W. H. Jones	Thomas Spurrier
James S. Cruse	H. Clay Kauffman	Ed. D. Stone
S. C. Dobbs	Dr. J. E. Lilly	R. C. Tartar
Thomas A. Dover	W. R. Lyon	D. B. Tyra
Odie Duncan	Harry J. Meyers	J. Wood Vance
J. M. Elliston	Claude D. Minor	J. W. Wall
T. T. Gardner	S. Montgomery	John S. Webb
Wm. Gearheart	G. B. Moores	Frank M. White
W. G. Gooch	John T. Murphy	J. D. Wills
Frank C. Greene	W. J. McMurray	M. O. Wilson
C. H. Grimes	A. J. Oliver	Louis E. Yewell

—60

Those who voted in the negative were—

Peter Ampler	L. T. Neat	J. D. Pumphrey
Geo. B. Barrett	C. B. Nichols	John W. Snider
W. P. Cropper	S. M. O'Brien	J. H. Thompson
Wm. J. Kuh	Geo. L. Pickett	E. G. Young
B. F. McAtee	W. A. Price	

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And so said motion was agreed to.

Mr. Greene moved that House Bill No. 51, be taken from the orders of the day and given its third reading, and placed upon its passage.

Said motion was agreed to.

In accordance with said motion, the House took up for consideration a bill of the following title, viz.:

H. B. 51. An Act to provide for ways and means to obtain a census of the names and addresses of the citizens of Kentucky, eligible for military service, to provide for the registration of such persons, to provide revenue to carry out the provisions of this act, and prescribing penalties for the violation thereof.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. It shall be the duty of each male citizen of the Commonwealth of Kentucky, between the ages of sixteen and forty-five years, to furnish to the Adjutant General, on or before the 1st day of June, 1917, and each year thereafter, his name, post office address, age, occupation and race.

§ 2. The Adjutant General of the Commonwealth of Kentucky shall immediately upon the passage of this act prepare and have in his office a book with blank spaces under proper headings, upon which the names of all male citizens, between the ages of sixteen and forty-five years, shall be registered, showing their age, residence, occupation and race.

§ 3. It shall be the duty of each male citizen of the Commonwealth of Kentucky, between the ages of sixteen and forty-five years of age, upon the passage of this act, or before June 1st, 1917, to either go in person to the Adjutant General's office in the State Capitol Building, at Frankfort, Ky., and register his name, together with his post office address, age and occupation and race, or to furnish such information by registered mail to the Adjutant General of Kentucky by sworn affidavit on or before June 1st, 1917.

§ 4. It shall be the duty of the Adjutant General, immediately upon receipt of the above information by mail to insert name in the book or register hereinbefore provided for in this act.

§ 5. Each such citizen upon registering as provided in this act shall pay to the Adjutant General fifty (50c) cents, such sum so collected to be covered into the State Treasury

once each thirty days. The funds realized from this act shall be kept separate and apart from other funds of the Commonwealth and shall be known as the Emergency Military Fund for the Commonwealth of Kentucky.

§ 6. The register above provided for, shall be available for the inspection of the Secretary of War of the United States, or his duly authorized agent at all times, and it shall be open to the inspection of the Governor of the Commonwealth of Kentucky, and the other military officers of the Commonwealth at all times.

§ 7. In the event of war between the United States and any foreign nation, the names on said register shall be the first used from which to recruit a volunteer army from the Commonwealth of Kentucky, or in case it shall be necessary to draft men for service in the United States army, they shall first be drafted from said list.

§ 8. The funds provided for in this act may be used on the direction of the Governor for the purpose of recruiting the State Militia on the mobilization of same.

§ 9. Any person coming within the provision of this act and failing to comply with its provision shall be subject to a fine of not less than $20.00 nor more than $100.00, or confinement in the county jail not less than one month nor more than twelve months, or both so fined and imprisoned. The Franklin Circuit Court shall have jurisdiction of all prosecutions under the provisions of this act.

§ 10. Whereas, it is necessary that the nation and the State of Kentucky know the names and addresses of all persons eligible for military service in the Commonwealth of Kentucky at once, an emergency is hereby declared to exist and this act shall take effect from and after its passage.

Mr. Lyon, rising to a point of order, stated that House Bill No. 51, under the call for the Special Session, is not germane to the business to be transacted by the House, and asked that the Speaker rule as to whether or not the point of order is well taken.

Thereupon, the Speaker ruled the point of order as being well taken, but that, as an exigency has arisen unforeseen in the Commonwealth, the question is a matter for the House to determine.

On said question of the point of order raised by Mr. Lyon the yeas and nays were required by Messrs. Greene and McMurray, and were as follows, viz.:

Those who voted in the affirmative were —

Peter Ampler	Chas. L. Hunter	J. D. Pumphrey
Geo. B. Barrett	J. M. Johnson	John T. Roach
Glover H. Cary	H. Clay Kauffman	Joe Schneider
Harry C. Cummins	S. Montgomery	L. M. Smith
Frank C. Greene	W. J. McMurray	John W. Snider
L. B. Hamilton	S. M. O'Brien	Adam Spahn
W. B. Harvey	William A. Perry	R. C. Tartar
David J. Howard	Geo. L. Pickett	—23

Those who voted in the negative were—

C. H. Bays	W. G. Gooch	L. T. Neat
Chas. D. Bratcher	C. H. Grimes	A. J. Oliver
G. G. Brashear	A. B. Holland	A. B. Pieratt
Frank J. Brown.	J. M. Howell	W. A. Price
W. H. Brown	R. B. Jackson	Richard Radcliffe
Henry A. Cannon	W. H. Jones	Lewis Ryans
A. S. Cooper	Wm. J. Kuh	E. D. Smith
S. B. Coleman	Dr. J. E. Lilly	Claude B. Smith
W. P. Cropper.	W. R. Lyon	Thomas Spurrier
S. C. Dobbs	Dr. C. W. Mathers	Ed. D. Stone
Jas. R. Dorman	Jacob Metzger	J. H. Thompson
Thomas A. Dover	Harry J. Meyers	F. C. Trivette
J. R. Durham	G. B. Moores	D. B. Tyra
J. M. Elliston	John T. Murphy	J. Wood Vance
T. T. Gardner	B. F. McAtee	J. W. Wall
Wm. Gearheart	E. B. McGlone	John S. Webb

Frank M. White M. O. Wilson E. G. Young
J. D. Wills Louis E. Yewell —53

And so said point of order was sustained by the House.

Mr. Kauffman moved that this House adjourn until 2 o'clock, p. m.

As an amendment to said motion, Mr. Pumphreys moved that this House adjourn until tomorrow morning at 10 o'clock.

Said amendment was agreed to.

Said motion made by Mr. Kauffman, as amended by Mr. Pumphrey, was agreed to.

And then the House adjourned.

FRIDAY, APRIL 6, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church, of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

A message was received from the Senate announcing that they had receded from Senate amendment No. 1 proposed to House Bill No. 1.

Also that they had passed a bill which had originated in the House of the following title, viz.:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks,

prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting said deposits from local taxation, and providing for certain reports by banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

With amendments thereto.

Mr. Spahn moved that said amendments proposed by the Senate to House Bill No. 3 printed.

Said motion was agreed to.

Mr. Spahn moved that said Senate amendments to House Bill No. 3 be made a special order for Wednesday next at 11:00 o'clock a. m.

Said motion was agreed to.

Ordered that Messrs. Wilson and W. M. Webb be granted an indefinite leave of absence.

Mr. Gardner moved that Senate amendments proposed to House Bill No. 2 be printed.

Said motion was agreed to.

The following pair was sent to the clerk's desk, viz.:

Hon. A. S. Cooper:

Friend Cooper:

I have been called home and I would like for you to pair with me on all bills putting a tax on liquor, as I am in favor of them and I know you oppose them.

Sincerely yours,

M. O. WILSON.

Mr. Hamilton offered the following resolution, viz.:

Whereas, The Capitol Hotel has burned down, one of Kentucky's most famous hotels; and,

Whereas, this hotel has sheltered Kentucky's most famous statesmen and noble sons,

Be it Resolved, That this House offer a resolution of sympathy to its manager, Mr. Ed Weitzel, who has been so nice to the members of the House of Representatives.

Said resolution was adopted.

Mr. Crowe offered the following resolution, viz.:

Be it Resolved by the House of Representatives of the General Assembly of Kentucky that the thanks of this body are hereby extended to the citizens of Frankfort for their many kindnesses and offers of kindness extended to the members of this body after the destruction of the Capitol Hotel on yesterday, which left many of them without any place to reside.

Be it further Resolved, That the members express their high appreciation for the many invitations received, and offers of assistance, as well as the numerous exemplifications of generosity toward us by the people residing in our capital city.

Be it further Resolved, That the House of Representatives express to the City of Frankfort its sorrow at the destruction of the Capitol Hotel, which was one of the most historic buildings in the State, and that we express the hope that the city may have another building before our next meeting which will be of equal dignity with that which has been destroyed.

Said resolution was adopted.

Mr. Spurrier moved that the special order set for

today at 11 o'clock, viz.: House Bill No. 7, be postponed until Tuesday next at 11:30 o'clock a. m.

Said motion was agreed to.

Mr. William A. Perry, chairman of the Conference Committee appointed by the House to confer with a like committee from the Senate, announced to the House that said committees had conferred on House Bill No. 1, and amendments proposed thereto by the Senate, and offered the following report of said committee, viz.:

The conference committee appointed by the President of the Senate and the Speaker of the House to consider Senate amendments to House Bill 1, in which the House had declined to concur and from which the Senate had declined to recede, unanimously recommend:

1. That the House concur in the following amendment:

Amend Section 2 of House Bill No. 1, by adding after the word "Governor," in line No. 2 thereof, the following: "By and with the advice and consent of the Senate," so that the first sentence of section 2 of said bill shall provide as follows: "The two commissioners, other than the Auditor, shall be appointed by the Governor by and with the advice and consent of the Senate."

2. That the Senate recede from the following amendment:

Amend House Bill 1, section 14, line 14, by adding after the word "lot" the following: "Provided, that no deed of conveyance or real property shall be received and recorded

by said clerk, unless the true and full consideration for said property be stated in said deed."

Respectfully submitted,

WM. A. PERRY,
R. B. HUTCHCRAFT, JR.,
A. J. OLIVER,
THOS. A. COMBS,
W. W. BOOLES,
H. G. OVERSTREET.

Mr. Perry moved that said report of the Conference Committee be adopted.

Said motion was agreed to.

Said report was adopted.

A message was received from the Senate in writing which is as follows, viz.:

To the House of Representatives:

The Senate has concurred in the report of the Conference Committee appointed by the President of the Senate and the Speaker of the House to consider amendments to House Bill 1, which originated in the Senate, in which the House of Representatives refused to concur, and has receded from the following amendment:

"Amend House Bill 1, section 14, line 14, by adding after the word 'lot' the following: 'Provided that no deed of conveyance of real property shall be received and recorded by said clerk, unless the true and money consideration for said property be stated in said deed.'" And, has passed said House Bill 1, as amended by the amendments which were concurred in by the House of Representatives, and respectfully asks the concurrence of this honorable body.

Said amendment proposed by the Senate to House Bill 1 and agreed to by the Special Conference Committees of the House and Senate was then concurred in.

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	J. M. Elliston	C. B. Nichols
G. G. Brashear	T. T. Gardner	S. M. O'Brien
Frank J. Brown.	Wm. Gearheart	William A. Perry
Hiram Brown	W. G. Gooch	Geo. L. Pickett
E. Bullock	J. S. Hall	W. A. Price
Henry A. Cannon	W. C. G. Hobbs	Lewis Ryans
Glover H. Cary	A. B. Holland	Joe Schneider
A. S. Cooper	Chas. L. Hunter	E. D. Smith
S. B. Coleman	R.B.Hutchcraft,Jr.	Adam Spahn
W. P. Cropper.	Wm. J. Kuh	Thomas Spurrier
R. T. Crowe	Dr. J. E. Lilly	Bannie Tabor
Harry C. Cummins	Dr. C. W. Mathers	D. B. Tyra
S. C. Dobbs	Jacob Metzger	John S. Webb
W. E. Dowling	Harry J. Meyers	Frank M. White
William Duffy	B. F. McAtee	Louis E. Yewell
Odie Duncan	E. B. McGlone	E. G. Young
J. R. Durham	W. J. McMurray	—50

Those who voted in the negative were—

H. F. S. Bailey	W. B. Harvey	Claude D. Minor
Chas. D. Bratcher	David J. Howard	John T. Murphy
W. H. Brown	J. M. Johnson	A. B. Pieratt
Frank C. Greene	W. H. Jones	Richard Radcliffe
C. H. Grimes	H. Clay Kauffman	John T. Roach
L. B. Hamilton	W. R. Lyon	L. M. Smith

Ed. D. Stone J. Wood Vance J. D. Wills
R. C. Tartar J. W. Wall —23

Mr. W. M. Duffy moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Meyers moved that this House do now adjourn until 1 o'clock, p. m., on Monday next.

Said motion was agreed to.

And then the House adjourned.

MONDAY, APRIL 9, 1917.

The House was opened with prayer by the Rev. J. T. McGlothlin, Pastor of the Baptist Church of the city of Frankfort.

The reading of the Journal of last Friday's proceedings was dispensed with, and the same was approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Hobbs:

H. B. 57. An Act imposing a license tax on all moving picture films exhibited in Kentucky, creating a Board of Censors to inspect same, defining the duties and powers and fixing the compensation of the members of said board, and imposing penalties upon the persons exhibiting any such pic-

tures without such inspection, and the payment of the said license tax, and for any violation of this act.

To the Committee on Revenue and Taxation.

By Mr. Hutchcraft:

H. B. 58. An Act relating to revenue and taxation, providing for license and excise taxes being paid on the amount of business done in certain cases; providing amount and manner of paying same; requiring reports to be made and manner of making same; providing manner and means of collecting license and excise taxes; providing for the inspection and supervision of certain books and papers by the Auditor, regulating the compensation of public officers; requiring excise stamps to be used in certain cases; providing manner and means of supplying same; fixing fines and penalties for violation and repealing existing statutes.

To the Committee on Revenue and Taxation.

By same:

H. B. 59. An Act relating to revenue and taxation, fixing amount of commissions of persons, firms, or corporations selling combination or French pools; requiring a part of such commissions to be paid to the State; requiring a license tax to be paid by persons engaged in said business; providing for the inspection and supervision of books and papers by the Auditor; requiring reports; fixing fines and penalties, and repealing existing laws.

To the Committee on Revenue and Taxation.

By same:

H. B. 60. An Act relating to revenue and taxation,

amending Section 4224, Kentucky Statutes, Carroll's 1915 Edition, requiring persons, firms, and corporations, to procure licenses before engaging in certain enterprises and occupations in this State, and fixing fines and penalties for violation.

To the Committee on Revenue and Taxation.

Mr. Roach offered the following resolution, viz.:

Whereas, this Legislature has been called together to consider tax measures of the utmost importance to the people of Kentucky and the members of this House desire to give their undivided attention to the matters under consideration, and furthermore realizing that this body represents the great Commonwealth of Kentucky, which we all honor and respect, and the honor that comes to us as members of this General Assembly remains only so long as the conduct in this House is respectful, gentlemanly and sober.

Be it therefore resolved by this General Assembly, that the Sergeant-at-Arms be instructed to remove from the floor of this House any member who enters this chamber in a drunken condition, and that the doorkeeper be instructed to refuse admittance to any one so removed until he has become sober and is ready to respect the Commonwealth of Kentucky, the members of this body, his family and himself.

Mr. W. M. Duffy moved that said resolution be laid on the table.

The yeas and nays being required on said motion by Messrs. Roach and Stone, were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown.	E. Bullock	A. S. Cooper
Hiram Brown	Glover H. Cary	W. P. Cropper.

Thomas A. Dover	Jacob Metzger	Lewis Ryans
W. E. Dowling	Harry J. Meyers	Joe Schneider
William Duffy	S. Montgomery	L. M. Smith
Odie Duncan	B. F. McAtee	John W. Snider
Wm. Gearheart	E. B. McGlone	Adam Spahn
C. H. Grimes	S. M. O'Brien	Thomas Spurrier
J. S. Hall	William A. Perry	F. C. Trivette
H. Clay Kauffman	Geo. L. Pickett	D. B. Tyra
Wm. J. Kuh	W. A. Price	Frank M. White
W. T. Lasley	J. D. Pumphrey	E. S. Wood
Dr. J. E. Lilly	D. S. Richardson	Louis E. Yewell

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Those who voted in the negative were—

H. F. S. Bailey	W. C. G. Hobbs	C. B. Nichols
Chas. D. Bratcher	J. M. Johnson	A. B. Pieratt
G. G. Brashear	T. R. Jones	John T. Roach
S. C. Dobbs	W. H. Jones	Ed. D. Stone
T. T. Gardner	W. R. Lyon	John S. Webb
Frank C. Greene	Dr. C. W. Mathers	J. D. Wills
L. B. Hamilton	W. J. McMurray	E. G. Young
W. B. Harvey	L. T. Neat	

—23

And so said motion was agreed to.

Said resolution was tabled.

Mr. Stone offered the following resolution, viz.:

Whereas, this body has a number of bills to consider touching the question of taxation, and in order to expedite matters.

Be it resolved by the House of Representatives, that this body hold sessions each night this week from the hour of 7 to 10 o'clock, for the purpose of considering the proposed tax bills.

Mr. Dowling moved that said resolution be laid on the table.

Said motion was agreed to.

Said resolution was tabled.

Mr. Greene offered the following resolution, viz.:

Whereas, Representative Adam Spahn sports a pipe that is not germane to the call; and,

Whereas, said Spahn permits said pipe to roam about over the House chamber seeking whom it may destroy, regardless of sex, nationality, or political affiliation;

Therefore, be it resolved by the House of Representatives, that the Hon. Mr. Spahn be directed to forward said pipe to the Kaiser and end the war.

Said resolution was adopted.

The House took up for consideration from the calendar, bills of the following titles, viz.:

H. B. 19. All loose leaf tobacco warehouses doing business in this State, shall pay a license tax of ten dollars for each million pounds of tobacco sold.

H. B. 29. An Act to provide a license for automobile agencies, agents and demonstrators.

H. B. 45. An Act to fix a license upon and define the mortgage loan business.

H. B. 52. An Act to provide a license tax on persons dealing in trading stamps or coupons.

The provision of the Constitution as to the second read-

ing of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. Richardson moved that House Bill 13, which had heretofore been recommitted to the Committee on Revenue and Taxation with leave to report at any time, be called from said committee and placed upon its passage.

Said motion was agreed to.

The House then took up for consideration a bill of the following title, viz.:

H. B. 13. An Act to amend and re-enact Section 3678, Kentucky Statutes, Carroll's Edition, 1915, relating to the powers and duties of the board of equalization of cities of the sixth class.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

That Section 3678 of Kentucky Statutes, Carroll's Edition, 1915, be and the same is hereby amended by inserting after the word "raised" the following: "But the board shall not reduce or raise any assessment unless the evidence be clear and unmistakable that the valuation is not a fair cash value." So that said section when thus amended and re-enacted will read as follows:

"The board of trustees shall appoint three discreet freeholders, who shall meet on the first Monday of December of each year, at ten o'clock in the forenoon of said day, and sit as a board of equalization, and shall continue from day to day until all the returns of the assessor have been rectified. They shall have power to hear complaints, and to correct, modify or strike out any assessments made by the assessor,

and may, of their own motion, raise any assessment, upon notice to the party whose assessment is to be raised; but the board shall not reduce or raise any assessment unless the evidence be clear and unmistakable that the valuation is not a fair cash value. They shall receive not to exceed two dollars per day for their services while so engaged, and shall not remain in session exceeding three days. The corrected list for each tax shall be the assessment roll for said tax for said year. It shall be certified by the town clerk, who shall act as clerk of the board of equalization, as being the assessment roll for said tax, and shall be the assessment roll upon which said tax is to be levied in said year."

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Thomas A. Dover	W. H. Jones
C. H. Bays	W. E. Dowling	H. Clay Kauffman
G. G. Brashear	William Duffy	Wm. J. Kuh
Frank J. Brown.	Odie Duncan	Dr. J. E. Lilly
W. H. Brown	T. T. Gardner	Jacob Metzger
Hiram Brown	Frank C. Greene	Harry J. Meyers
E. Bullock	C. H. Grimes	S. Montgomery
Glover H. Cary	J. S. Hall	G. B. Moores
A. S. Cooper	L. B. Hamilton	B. F. McAtee
W. P. Cropper.	W. C. G. Hobbs	E. B. McGlone
Harry C. Cummins	A. B. Holland	W. J. McMurray
S. C. Dobbs	T. R. Jones	L. T. Neat

C. B. Nichols	D. S. Richardson	R. C. Tartar
S. M. O'Brien	Lewis Ryans	D. B. Tyra
William A. Perry	Joe Schneider	J. W. Wall
Geo. L. Pickett	L. M. Smith	John S. Webb
A. B. Pieratt	John W. Snider	Frank M. White
W. A. Price	Adam Spahn	E. S. Wood
J. D. Pumphrey	Thomas Spurrier	Louis E. Yewell
Harry P. Purnell	Ed. D. Stone	—59

Those who voted in the negative were—

W. B. Harvey. J. M. Johnson. W. R. Lyon John T. Roach —4

Resolved, that the title thereof be as aforesaid.

Mr. Richardson moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Moores moved that House Bill 24, which had heretofore been recommitted to the Committee on Revenue and Taxation with leave to report at any time, be called from said committee and placed upon its passage.

Said motion was agreed to.

The House then took up for consideration a bill of the following title, viz.:

H. B. 24. An Act to amend and re-enact Chapter 108, Section 4024 of Carroll's Statutes, 1915 Edition, relating to revenue and taxation.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That chapter 108, section 4024 of Carroll's Statutes, 1915 edition, be amended by adding at the end of the section the following words: "Provided, however, that where land, the legal title to which is one person and another person has a lien thereon for purchase money, notes or mortgage, then it shall be the duty of the assessor to assess the land to the extent of its full value, less the mortgage deed or lien thereon against the holder of the legal title, and to assess against the mortgagee the land to the extent of the value of the mortgage or lien held by such mortgagee, when land is so assessed it shall not be the duty of the mortgagee to assess the mortgage, but if the mortgagee fails to pay his proportionate tax on the land, then the holder of the legal title may pay the tax and shall be permitted to have credit on the mortgage or note for all taxes or penalties so paid," so that said section when amended and re-enacted will read as follows:

"All estate, real and personal, and all interest in such estate, named and specified in the tax book, shall be assessed for taxation, and the tax paid by the owner thereof to the persons authorized by law to receive the same, unless otherwise specially provided. Provided, however, that where land, the legal title to which is in one person and another person has a lien thereon for purchase money, notes or mortgage, then it shall be the duty of the assessor to assess the land to the extent of its full value, less the mortgage deed or lien thereon against the holder of the legal title, and to assess against the mortgagee the land to the extent of the value of the mortgage or lien held by such mortgagee, when land is so assessed it shall not be the duty of the mortgagee to assess the mortgage, but if the mortgagee fails to pay his proportionate tax on the land, then the holder of the legal title may pay the tax and shall be permitted to have credit on the mortgage or note for all taxes or penalties so paid."

Mr. Bailey offered the following amendment to said bill, viz.:

Amend House Bill 24, by striking all that part after the word "provide" in line 18, and inserting the following:

"Provided, however, that when land, the legal title to which is in one person, and the same is actually occupied by him or her as a homestead, and another person has a lien thereon for purchase money, notes or mortgage, then it shall be the duty of the assessing officer to assess the land to the extent of its full value less the mortgage deed or lien thereon against the holder of the legal title, it shall be the duty of the owner of the legal title or his agent to furnish the assessing officer the name of the last known owner of said lien notes, giving the county and state of his residence and his postoffice address, and it shall be the duty of the assessing officer, if the owner of said notes resides in his county, to see that said notes are listed for taxation, and if the owner of said lien notes reside in another county in this State, he shall certify that fact to the assessing officer of the proper county, and it shall be his duty to see that the same is listed for taxation.

If any legal title holder shall refuse to furnish the information herein required, the land subject to said liens shall be subjected to the payment of the taxes on said lien notes.

Mr. Stone offered the following amendment to said bill, viz.:

Amend House Bill 24 as follows:

1. By inserting in line 19 the word "agricultural" between the word "where" and the word "land."

2. By inserting in line 20 after the word "mortgage" the words "is assessed."

3. By striking out the word "may" in line 27, and inserting in lieu thereof the word "must."

4. By changing the period after the word "paid" in line 29 to a comma and adding the following: "and such mortgage shall be subject to no other tax of any kind whatever. If this act should be held invalid then any law in conflict with this act shall remain in full force and effect."

Mr. Meyers moved that said House Bill 24, and all pending amendments thereto, be laid on the table.

The yeas and nays being required on said motion by Messrs. Bailey and Stone, were as follows, viz.:

Those who voted in the affirmative were—

Chas. D. Bratcher	A. B. Holland	W. A. Price
Frank J. Brown.	Wm. J. Kuh	J. D. Pumphrey
E. Bullock	Dr. J. E. Lilly	D. S. Richardson
Glover H. Cary	Dr. C. W. Mathers	Joe Schneider
A. S. Cooper	Jacob Metzger	John W. Snider
W. P. Cropper.	Harry J. Meyers	Adam Spahn
Harry C. Cummins	B. F. McAtee	Thomas Spurrier
S. C. Dobbs	E. B. McGlone	D. B. Tyra
Thomas A. Dover	C. B. Nichols	John S. Webb
W. E. Dowling	S. M. O'Brien	Louis E. Yewell
William Duffy	William A. Perry	E. G. Young
T. T. Gardner	Geo. L. Pickett	—35

Those who voted in the negative were—

H. F. S. Bailey	C. H. Grimes	W. H. Jones
C. H. Bays	J. S. Hall	H. Clay Kauffman
W. H. Brown	L. B. Hamilton	W. T. Lasley
Hiram Brown	W. B. Harvey	W. R. Lyon
Odie Duncan	W. C. G. Hobbs	S. Montgomery
Wm. Gearheart	J. M. Johnson	G. B. Moores
Frank C. Greene	T. R. Jones	W. J. McMurray

L. T. Neat	L. M. Smith	Frank M. White
A. B. Pieratt	Ed. D. Stone	J. D. Wills
Harry P. Purnell	R. C. Tartar	
John T. Roach	J. W. Wall	—31

And so said motion was agreed to.

Said House Bill 24 and pending amendments thereto were tabled.

Mr. Meyers moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, APRIL 10, 1917.

The House was opened with prayer by the Rev. Benjamin F. Andres, Pastor of the Southern Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. White:

H. B. 61. An act relating to revenue and taxation, requiring an excise tax to be paid on all beer, lager beer, ale, porter, and other similar fermented liquors sold at retail in this State or sold at wholesale to persons doing business in this State; providing the manner of collecting said tax; requiring reports, and fixing fines and penalties.

To the Committee on Revenue and Taxation.

Mr. Gardner moved that the House take up for consideration House Bill 2, with Senate amendments proposed thereto.

Said motion was agreed to.

Thereupon the House took up for consideration said bill which is entitled, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State; fixing the rate thereof; distributing said tax to various departments and state institutions; providing manner and means of assessing and listing corporate property and shares of stock, and shares in building and loan associations; designating what classes of property shall be subject to local taxation; fixing time for collecting taxes on omitted personal property in certain cases; requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases; requiring fiduciaries to file inventories of trust property; conferring power on taxing authorities to examine books and accounts of fiduciaries; requiring payment of taxes before final discharge; providing an additional tax for recording certain mortgages; making failure to pay taxes a bar to enforcement of indebtedness in certain cases; fixing penalties and repealing existing statutes.

(For said bill see Journal of March 21st.)

The said Senate amendments proposed thereto are as follows, viz.:

1. Amend House Bill 2, in Senate, by striking out in section 4, line 7, the words beginning with the word "pro-

vided" and continuing to and including the word "assessed" in line 12.

2. Amend section 5 by inserting after line 25, following the word "company," page 6: "Or notes or obligations secured by any recorded instrument executed to a bank, trust company or a combined bank and trust company, in which the obligations secured by said instrument or divided among estates or accounts in charge of said bank, trust company, or combined bank and trust company, and regularly and properly entered on the records of said trust company, bank or combined bank and trust company."

3. Amend House Bill 2, in Senate, by striking out the word and figure "five" in line 5, of section 6, and inserting in lieu thereof the word and figure "ten."

4. Amend House Bill 2, in Senate, by striking out all of lines 12 to 16, inclusive, of section 6.

5. Amend House Bill 2, in Senate, as printed, section 7, line 3, by striking out the words "account, or other credits" and insert the word "or" after the word "note" and before the word "bond" in line 3, thereof.

6. Amend on page 7, section 8, line 4, by striking out words: "as soon as possible after his qualification as such," and insert in lieu thereof the words: "when required."

7. Amend House Bill 2, section 8, as follows: Strike out lines 9 to 15, inclusive, of section 8, and insert in lieu thereof the following: "Said Tax Commission is hereby given express authority to examine the books and accounts of administrators, executors, curators, trustees and others acting in a fiduciary capacity. No such fiduciary shall receive a final discharge until he has satisfied the court settling his accounts that all taxes against the estate have been paid."

8. Amend House Bill 2, section 9, line 10, by striking out the word "five" and insert in lieu of same the word "three."

9. Amend House Bill 2, section 9, by adding at the close of said section in line 51, the following: "Provided, however,

the provisions of this section shall not apply to mortgages executed to building and loan associations."

10. Amend House Bill 2, in Senate, section 10, by striking out in line 4, the words: "Ending June 30th, of the year."

11. Section 10, line 8, by striking out the words: "ending June 30th, of the year."

Mr. Kauffman moved that the House take up and consider the amendments proposed to House Bill 2, by the Senate, amendment by amendment.

Said motion was agreed to.

Mr. Hobbs moved that the House concur in Senate amendment 1 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 1 was concurred in.

Mr. Gardner moved that the House concur in Senate amendment 2 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 2 was concurred in.

Mr. Hutchcraft moved that the House concur in Senate amendment 3 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 3 was concurred in.

Mr. Hobbs moved that the House non-concur in Senate amendment 4 to House Bill 2.

The yeas and nays being required on said motion by Messrs. Hobbs and Kauffman, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	W. C. G. Hobbs	Harry P. Purnell
Hiram Brown	J. M. Howell	John T. Roach
Glover H. Cary	R.B.Hutchcraft,Jr.	L. M. Smith
S. B. Coleman	R. B. Jackson	Ed. D. Stone
James S. Cruse	J. M. Johnson	R. C. Tartar
C. H. Grimes	Wm. J. Kuh	J. D. Wills
J. S. Hall	G. B. Moores	Louis E. Yewell
L. B. Hamilton	A. B. Pieratt	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	W. G. Gooch	A. J. Oliver
Chas. D. Bratcher	Frank C. Greene	William A. Perry
G. G. Brashear	A. B. Holland	Geo. L. Pickett
Frank J. Brown.	David J. Howard	W. A. Price
W. H. Brown	Chas. L. Hunter	J. D. Pumphrey
E. Bullock	T. R. Jones	D. S. Richardson
A. S. Cooper	W. H. Jones	Joe Schneider
W. P. Cropper.	H. Clay Kauffman	E. D. Smith
Harry C. Cummins	Dr. J. E. Lilly	Claude B. Smith
S. C. Dobbs	W. R. Lyon	John W. Snider
Thomas A. Dover	Dr. C. W. Mathers	Adam Spahn
W. E. Dowling	Jacob Metzger	Thomas Spurrier
William Duffy	Harry J. Meyers	D. B. Tyra
Odie Duncan	B. F. McAtee	J. Wood Vance
J. M. Elliston	W. J. McMurray	J. W. Wall
T. T. Gardner	L. T. Neat	John S. Webb
Wm. Gearheart	S. M. O'Brien	Frank M. White

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And so said motion was disagreed to.

And so said Senate amendment 4 was concurred in.

Mr. Gardner moved that the House concur in Senate amendment 5 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 5 was concurred in.

Mr. Gardner moved that the House concur in Senate amendment 6 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 6 was concurred in.

Mr. Gardner moved that the House concur in Senate amendment 7 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 7 was concurred in.

Mr. W. M. Duffy moved that the special order, viz.: House Bill 46, set for 11:00 o'clock a. m., be postponed until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Crowe moved that the House non-concur in Senate amendment 8 to House Bill 2.

The yeas and nays being required on said motion by Messrs. Crowe and Kauffman, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Chas. D. Bratcher	Glover H. Cary
C. H. Bays	W. H. Brown	S. B. Coleman

R. T. Crowe	J. M. Johnson	Lewis Ryans
Harry C. Cummins	T. R. Jones	Joe Schneider
S. C. Dobbs	W. H. Jones	L. M. Smith
Jas. R. Dorman	H. Clay Kauffman	E. D. Smith
W. E. Dowling	Dr. J. E. Lilly	Claude B. Smith
William Duffy	W. R. Lyon	John W. Snider
Odie Duncan	Jacob Metzger	Adam Spahn
J. R. Durham	S. Montgomery	Ed. D. Stone
J. M. Elliston	G. B. Moores	R. C. Tartar
W. G. Gooch	E. B. McGlone	F. C. Trivette
Frank C. Greene	W. J. McMurray	J. Wood Vance
C. H. Grimes	C. B. Nichols	J. W. Wall
J. S. Hall	William A. Perry	John S. Webb
L. B. Hamilton	Geo. L. Pickett	Frank M. White
W. B. Harvey	A. B. Pieratt	J. D. Wills
David J. Howard	Harry P. Purnell	E. S. Wood
J. M. Howell	Richard Radcliffe	Louis E. Yewell
R. B. Jackson	John T. Roach	E. G. Young

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Those who voted in the negative were—

G. G. Brashear	Thomas A. Dover	S. M. O'Brien
Frank J. Brown.	T. T. Gardner	A. J. Oliver
Hiram Brown	Wm. Gearheart	W. A. Price
E. Bullock	A. B. Holland	J. D. Pumphrey
Henry A. Cannon	R.B.Hutchcraft,Jr.	Thomas Spurrier
A. S. Cooper	Wm. J. Kuh	D. B. Tyra
W. P. Cropper.	L. T. Neat	

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And so said motion was agreed to.

And so said Senate amendment 8 was non-concurred in.

Mr. Gardner moved that the House concur in Senate amendment 9 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 9 was concurred in.

Mr. Spurrier moved that the special order set for 11:30 a. m., viz.: House Bill 7, be postponed until 3 o'clock p. m.

Said motion was agreed to.

Mr. Gardner moved that the House concur in Senate amendment 10 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 10 was concurred in.

Mr. Gardner moved that the House concur in Senate amendment 11 to House Bill 2.

Said motion was agreed to.

Said Senate amendment 11 was concurred in.

Mr. Hutchcraft moved that the House notify the Senate that the House had refused to concur in the Senate amendment 8 proposed to said House Bill 2, which amendment reads as follows, viz.:

8. Amend House Bill 2, section 9, line 10, by striking out the word "five" and insert in lieu of same the word "three."

Said motion was agreed to.

The House then took up for consideration the special order, which had been postponed from 11:00 o'clock, a bill of the following title, viz.:

H. B. 46. An Act fixing time when taxes shall become due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That all State, county and district taxes, except as otherwise specially provided, shall be due and payable on and after the first day of June after the assessment, and all taxpayers whose taxes are not paid on the first day of January after the same are due shall be deemed delinquent and such taxes shall bear interest at the rate of six per cent. per annum from the first day of January after they are due until paid, and any person or persons failing to pay their taxes by the first day of January after the same are due shall pay a penalty of six per centum additional on the taxes due and unpaid. The sheriff or collector whose duty it is to receive or collect the taxes shall collect the interest and penalty and account for the same in the same way in which they are required to collect and account for the taxes. The sheriff or collector of the State revenue in each county shall, on the first day of July, August, September, October, November, December and January, under oath, report to the Auditor of Public Accounts the amount of all taxes he has collected and pay the same immediately and shall account for and pay all taxes which he has collected for the State into the State Treasury by the first day of January in each year; and upon his failure to do so he and his sureties shall be liable therefor and shall be proceeded against at the first term thereafter of the Franklin Circuit Court. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the Franklin Circuit Court and fined not less than one hundred dollars nor more than five hundred dollars for each offense, and it shall be the duty of the Auditor of Public Accounts to report to the grand jury of Franklin county at the next term of said court after such failure to report, the name of such sheriff or collector so failing to report. The sheriff or collector shall be required by the Aud-

itor of Public Accounts to pay a penalty of six per centum on all taxes collected and unpaid by him on the thirty-first day of January in each year. The Auditor of Public Accounts in his settlement with the sheriff or collector shall charge him with the penalties accruing under the provisions of this act.

All laws and parts of laws in conflict herewith are hereby repealed.

Mr. Bailey offered the following amendments to House Bill 46, viz.:

Amend House Bill 46, by inserting between the words "accounts" and "the" in line 15, the words: "and the county court of the county."

And further amend said bill by inserting between the words "collected" and "and" in line 16 the words "for each."

And further amend said bill by inserting between the words "Treasury" and "by" in line 18, the words: "and all taxes collected for the county into the county treasury."

Said amendments were agreed to.

Mr. Price moved that this House do now adjourn until 2 o'clock p. m.

Said motion was disagreed to.

Mr. Hutchcraft offered the following amendment to House Bill 46, viz.:

Amend House Bill 46 by striking out "thirty-first" in line 29 and inserting in lieu thereof "third."

Said amendment was disagreed to.

Mr. Roach moved the previous question.

The speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey
C. H. Bays
G. G. Brashear
Frank J. Brown.
W. H. Brown
Hiram Brown
E. Bullock
Henry A. Cannon
Glover H. Cary
A. S. Cooper
S. B. Coleman
W. P. Cropper.
R. T. Crowe
James S. Cruse
S. C. Dobbs
Jas. R. Dorman
Thomas A. Dover
W. E. Dowling
Odie Duncan
J. R. Durham
J. M. Elliston
T. T. Gardner
Wm. Gearheart
W. G. Gooch
Frank C. Greene
C. H. Grimes
J. S. Hall
L. B. Hamilton
W. B. Harvey
A. B. Holland
J. M. Howell
Chas. L. Hunter
R. B. Jackson
J. M. Johnson
T. R. Jones
W. H. Jones
H. Clay Kauffman
Wm. J. Kuh
Dr. J. E. Lilly
W. R. Lyon
Jacob Metzger
Harry J. Meyers
S. Montgomery
G. B. Moores
B. F. McAtee
E. B. McGlone
W. J. McMurray
L. T. Neat
A. J. Oliver
Geo. L. Pickett
A. B. Pieratt
W. A. Price
Harry P. Purnell
Richard Radcliffe

John T. Roach	Thomas Spurrier	John S. Webb
Lewis Ryans	Ed. D. Stone	Frank M. White
Joe Schneider	R. C. Tartar	J. D. Wills
L. M. Smith	D. B. Tyra	E. S. Wood
Claude B. Smith	J. Wood Vance	Louis E. Yewell
John W. Snider	J. W. Wall	E. G. Young

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Those who voted in the negative were—

Harry C. Cummins	David J. Howard	C. B. Nichols
William Duffy	R.B.Hutchcraft,Jr.	S. M. O'Brien
W. C. G. Hobbs	Dr. C. W. Mathers	

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Resolved, that the title thereof be as aforesaid.

Mr. Duncan moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had adopted a resolution of the following title, viz.:

S. Res. 2. Resolution providing for the purchase of copies of the Legislative Digest, adopted at the session of 1916 as the official publication of this General Assembly, for the members of the General Assembly and certain officials.

Ordered that said resolution lie on the clerk's desk.

Mr. Kauffman moved that this House adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2:00 p. m. the House reconvened.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 35. An Act to amend and re-enact sections 2992 and 2993, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 2992, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute therefor:

Section 2992. The assessment books in the section named shall remain open in the assessor's office from the fifteenth to the thirtieth of November, and anyone who thinks that his personal property, lands or improvements, or those in which he has an interest, though they be not assessed in his name, have been assessed beyond their value, may, before the last named day, file with the assessor his complaint, specifically describing the property claimed to be assessed beyond its value and the alleged excess. The Board of Equalization shall investigate all complaints duly filed and shall, according to the justice of the case, approve, reduce or raise the assessment. When any complaint is heard by the Board of Equalization, whether the same is filed under this section or any other section of the Kentucky Statutes, the burden of proof shall be upon the person complaining to show that his property has been assessed beyond its value, or that he did not own the property sought to be assessed on the assessing date involved, as the case may be.

If the board be of the opinion, on investigation, that any assessment is too low, it shall thereupon notify the taxpayer,

through the mail, stating the value which, in its judgment, should be put upon the property involved and fix a day for such a taxpayer to appear before it, not earlier than five days, exclusive of Sundays and holidays, after the mailing of such notice. If the taxpayer should appear he shall be given an opportunity to show why the value suggested by the board is not correct, and the board shall thereupon fix the assessment of such property. If such taxpayer does not appear before the board at the time set, the board shall fix what, in its judgment, is the proper value of the property involved.

In all cases the action of the board shall be final.

§ 2. That section 2993, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute therefor:

Section 2993. The Board of Equalization shall consist of three citizens of the city, to be elected annually in September by the board of aldermen. They may be removed by the general council. Vacancies caused by such removal, or by death, resignation or departure from the city, shall also be filled by the board of aldermen. The general council may compensate the members of said board out of the treasury at a rate not exceeding ten dollars to each for each day's service. Two members shall make a quorum. If two or all of the members of the board fail to attend, the mayor may, by writing, under his hand, appoint others to take their places for the time being. The board, when made up in whole or in part of such appointees, may reduce or increase assessments, as provided for in the next preceding section.

The chairman of the board is hereby authorized to summon and swear witnesses, and to hear such evidence as may be competent with reference to any matters pertaining to the assessment of property.

The Board of Equalization, after convening in Novem-

ber, shall close its session during the month of December following.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey
C. H. Bays
G. G. Brashear
Frank J. Brown.
W. H. Brown
Hiram Brown
E. Bullock
Henry A. Cannon
Glover H. Cary
A. S. Cooper
S. B. Coleman
W. P. Cropper.
James S. Cruse
Harry C. Cummins
S. C. Dobbs
Jas. R. Dorman
Thomas A. Dover
W. E. Dowling
William Duffy
J. R. Durham
J. M. Elliston
W. G. Gooch
Frank C. Greene
C. H. Grimes
J. S. Hall
L. B. Hamilton
W. B. Harvey
W. C. G. Hobbs
A. B. Holland
David J. Howard
J. M. Howell
R.B.Hutchcraft,Jr.
R. B. Jackson
J. M. Johnson
T. R. Jones
W. H. Jones
H. Clay Kauffman
Wm. J. Kuh
W. T. Lasley
Dr. J. E. Lilly
W. R. Lyon
Dr. C. W. Mathers
Jacob Metzger
S. Montgomery
G. B. Moores
B. F. McAtee
E. B. McGlone
L. T. Neat
C. B. Nichols
S. M. O'Brien
A. J. Oliver
William A. Perry
Geo. L. Pickett
A. B. Pieratt
W. A. Price
J. D. Pumphrey
Harry P. Purnell
Richard Radcliffe
D. S. Richardson
Lewis Ryans
Joe Schneider
L. M. Smith
Claude B. Smith
John W. Snider
Adam Spahn
Thomas Spurrier
Ed. D. Stone
R. C. Tartar
D. B. Tyra

John S. Webb	J. D. Wills	Louis E. Yewell
Frank M. White	E. S. Wood	E. G. Young

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Resolved, that the title thereof be as aforesaid.

Mr. W. M. Duffy moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 36. An Act to amend and re-enact section 2998, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 2988, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute therefor, so that the same as amended and re-enacted shall read as follows:

Section 2988. Every person owning or holding taxable property, in his own right, or as a fiduciary, guardian or agent, shall return to the assessor, or his assistant, a true list of such property, real and personal, upon blanks therefor prepared by the assessor, in the form prescribed by ordinance, together with the value of all personalty, and make oath before said assessor or one of his assistants. Should the assessor conclude that in any list so filed the taxpayer has either omitted to list any of his property subject to taxation, or has valued any property so listed, too low, the assessor

may assess the property so omitted, or raise the valuation of the property which he considers to be assessed too low, and shall thereupon send notice through the mail to the owner or holder either that he has assessed the property omitted, or raised the valuation of the property assessed too low, as the case may be.

Any person thus notified may, within fifteen days after the mailing of a notice to him, file in the assessor's office a complaint either that the property, which the assessor has thus assessed, is not subject to assessment, or that the valuation which the assessor has thus put upon his property is too high, as the case may be. If any person files such a complaint within said time the assessment shall not become binding, nor shall any bill be issued thereon until it be passed upon by the Board of Equalization, as other such matters are passed upon by said board.

In case of the failure of any one to return a list of his property as hereinabove, true in quantity and value, under oath, said assessor may, according to the best information he can obtain, assess the lands, improvements and personal property.

The city court shall, at the instance of the assessor, by rule or process of contempt, enforce upon delinquents the return, under oath, of the list above required.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. C. G. Hobbs	William A. Perry
H. F. S. Bailey	A. B. Holland	Geo. L. Pickett
C. H. Bays	David J. Howard	A. B. Pieratt
G. G. Brashear	J. M. Howell	W. A. Price
Frank J. Brown.	R.B.Hutchcraft,Jr.	J. D. Pumphrey
W. H. Brown	R. B. Jackson	Harry P. Purnell
Hiram Brown	J. M. Johnson	Richard Radcliffe
Henry A. Cannon	T. R. Jones	D. S. Richardson
Glover H. Cary	W. H. Jones	John T. Roach
A. S. Cooper	H. Clay Kauffman	Lewis Ryans
S. B. Coleman	Wm. J. Kuh	Joe Schneider
W. P. Cropper.	W. T. Lasley	L. M. Smith
James S. Cruse	Dr. J. E. Lilly	E. D. Smith
Harry C. Cummins	W. R. Lyon	Claude B. Smith
S. C. Dobbs	Dr. C. W. Mathers	John W. Snider
Jas. R. Dorman	Jacob Metzger	Adam Spahn
Thomas A. Dover	S. Montgomery	Ed. D. Stone
W. E. Dowling	G. B. Moores	R. C. Tartar
William Duffy	B. F. McAtee	D. B. Tyra
T. T. Gardner	E. B. McGlone	John S. Webb
W. G. Gooch	W. J. McMurray	Frank M. White
C. H. Grimes	L. T. Neat	J. D. Wills
J. S. Hall	C. B. Nichols	E. S. Wood
L. B. Hamilton	S. M. O'Brien	E. G. Young
W. B. Harvey	A. J. Oliver	—74

Mr. Perry offered the following amendment to the title of said House Bill 36, viz.:

Amend the title to House Bill 36 by striking out the figures "2998" and inserting in lieu thereof the figures, "2988."

Said amendment was agreed to.

Mr. Perry moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 37. An Act to amend and re-enact subsections 3, 4 and 5 of section 2984-A, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That subsection 3 of section 2984A, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute therefor:

Subsection 3. Value of Franchise—How Determined.—Where the line or lines of any such corporation, company or association, extend beyond the limits of the city, the statement shall, in addition to the other facts hereinafter required, show the length of the lines operated, owned, leased or controlled in the city, and the entire lines operated, owned, leased or controlled elsewhere. If the corporation, company or association operates or conducts its business outside of the city as well as in the city, the statement shall show the following facts in addition to the facts hereinabove required: The gross and net income or earnings received on business done in the city, and the entire gross receipts of the corporation, company or association on business done in the city and elsewhere, during the twelve months next before the first day of September of the year in which the assessment is required to be made. In cases where any of the facts above are impossible to be answered correctly, or will not afford any valuable

information in determining the value of the franchises to be taxed, the city assessor may excuse the officer from answering such questions. From said statement, and from such other evidence as he may have, the city assessor shall fix the value of the capital stock of the corporation, company or association and from the amount thus fixed shall deduct the assessed value of all its tangible property. The remainder thus found shall be the value of its corporate franchise subject to taxation as aforesaid, if the corporation, company or association does business entirely within the city.

§ 2. That subsection 4 of section 2984A, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute therefor:

Subsection 4. Corporations Doing Business Beyond the City Limits—Franchise, How Fixed.—If the corporation, company or association does business beyond the city limits as well as in the city, the city assessor shall fix the value of the capital stock as above provided and will determine from the amounts of the gross receipts of such corporation, company or association on business done in the city and elsewhere, the proportion which the gross receipts from business done in the city, within twelve months next before the first of September of the year in which the assessment is made, bears to the entire gross receipts of the company within said twelve months; the same proportion of the value of the entire capital stock less the assessed value of all its tangible property assessed, or liable to assessment, shall be the correct value of the corporate franchise of such corporation, company or association for taxation in the city.

§ 3. That subsection 5 of section 2984A, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class, be and the same is hereby repealed and in lieu thereof the following be enacted as a substitute

therefor, so that the same as amended and re-enacted shall read as follows:

Subsection 5. Franchise of Carriers—How Value May Be Fixed.—If the corporation, company or association be a street railway, telegraph, telephone, express, sleeping, dining, palace or chair car company, the lines of which extend beyond the limits of the city, the city assessor may also consider the proportion which the length of the lines operated, owned, leased or controlled in the city bears to the total length of the lines owned, leased or controlled in the city and elsewhere in arriving at the proportion of the value of the franchise subject to taxation for city purposes.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	S. C. Dobbs	David J. Howard
H. F. S. Bailey	Thomas A. Dover	J. M. Howell
C. H. Bays	W. E. Dowling	R.B.Hutchcraft,Jr.
Frank J. Brown.	William Duffy	R. B. Jackson
W. H. Brown	J. R. Durham	J. M. Johnson
Hiram Brown	T. T. Gardner	T. R. Jones
E. Bullock	Wm. Gearheart	W. H. Jones
Henry A. Cannon	W. G. Gooch	H. Clay Kauffman
A. S. Cooper	C. H. Grimes	Wm. J. Kuh
S. B. Coleman	L. B. Hamilton	W. T. Lasley
W. P. Cropper.	W. B. Harvey	Dr. J. E. Lilly
James S. Cruse	W. C. G. Hobbs	W. R. Lyon
Harry C. Cummins	A. B. Holland	Dr. C. W. Mathers

Jacob Metzger	Harry P. Purnell	R. C. Tartar
S. Montgomery	Richard Radcliffe	F. C. Trivette
G. B. Moores	D. S. Richardson	D. B. Tyra
B. F. McAtee	John T. Roach	J. Wood Vance
E. B. McGlone	Lewis Ryans	J. W. Wall
W. J. McMurray	Joe Schneider	John S. Webb
C. B. Nichols	L. M. Smith	Frank M. White
S. M. O'Brien	E. D. Smith	J. D. Wills
William A. Perry	Claude B. Smith	E. S. Wood
Geo. L. Pickett	John W. Snider	Louis E. Yewell
A. B. Pieratt	Adam Spahn	E. G. Young
W. A. Price	Thomas Spurrier	
J. D. Pumphrey	Ed. D. Stone	—76

Resolved, that the title thereof be as aforesaid.

Mr. Perry moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 41. An Act relating to revenue and taxation and to amend and re-enact section 4154, Kentucky Statutes, Carroll's edition, 1915, and repealing conflicting statutes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 4154, of Kentucky Statutes, Carroll's edition, 1915, be, and the same is hereby amended by adding to said section the following:

"Provided that when any of such lands as mentioned herein, or any part thereof, or any other lands held under

title, or color or claim of title which have not been listed, and taxes have not been paid thereon for a period of five years, are owned, held or claimed, by reason of a grant, deed, a plainly marked boundary line, boundary deed, or adverse possession, and have been listed for taxation and all the taxes due the State, county, and taxing districts have been paid thereon for the period of five years immediately preceding said sale, by the person or persons so owning, holding or claiming by reason of a grant, deed, a plainly marked boundary line, boundary deed, or adverse possession, such lands, the title to all of which as mentioned above shall be forfeited by such delinquent claimant or by the one so failing to list such lands and pay the taxes thereon as required, and shall be, and is hereby transferred to, and vested in, the person or persons so owning, holding, or claiming said lands as mentioned herein, and listing same for taxation, and paying the taxes thereon as required, unless such delinquent claimant or his agent at or before the time of the said sale, or at or before the expiration of the five years mentioned herein, shall pay to said revenue agent all taxes, penalties, interest, and costs thereon; and no other person or persons, who have not listed such lands, or any part thereon for taxation, and have not paid the taxes thereon as required, shall be considered as having any title or claim to such land, and shall be barred from bringing any legal action in any court in this state for the title to, ownership of, or possession of, such lands."

So that when said section is so amended, it shall read as follows:

Section 1. If the land be not redeemed within the two years allowed for that purpose, the fee simple title thereto, shall vest absolutely in the state, county and district, each having a joint interest therein, in proportion to the tax due them respectively; and if said lands purchased by individuals be not redeemed within two years, allowed for that purpose, the fee simple title shall at once vest in such individual. The revenue agent under the direction of the Auditor of Public

Accounts, may, after the two years for redemption have expired, advertise and sell at public sale any of said lands forfeited to the state, and the auditor may convey said lands by deed, to the purchaser, and he shall pay to the county or district, or both, the amount of such tax due each. The revenue agent shall be allowed fifteen per centum for the collection and payment into the treasury of the said delinquent taxes, the fifteen percentum to be collected from the delinquent or purchaser, as well as the fee for advertising: Provided, that when any of such lands as mentioned herein or any part thereof, or any other lands held under title, or color or claim of title which have not been listed, and taxes have not been paid thereon for a period of five years, are owned, held or claimed, by reason of a grant, deed, a plainly marked boundary line, boundary deed, or adverse possession, and have been listed for taxation, and all the taxes due the state, county and taxing districts, have been paid thereon for the period of five years, immediately preceding the said sale, by the person or persons so owning, holding or claiming by reason of a grant, deed, a plainly marked boundary line, boundary deed, or adverse possession, such lands, the title to all of which as mentioned above shall be forfeited by such delinquent claimant, or by the one so failing to list such lands and pay the taxes thereon as required, and shall be, and is hereby transferred to, and vested in the person or persons so owning, holding, or claiming, said lands as mentioned herein, and listing same for taxation, and paying the taxes thereon as required, unless such delinquent claimant or his agent, at or before the time of the said sale, before the expiration of the five years mentioned herein, shall pay to said revenue agent all taxes, penalties, interest, and costs thereon; and no other persons, who have not listed such lands, or any part thereof for taxation and have not paid the taxes thereon as required, shall be considered as having any title or claim to such lands, and shall be barred from bringing any legal action in any

court in this state for the title to, ownership of, or possession of, such lands."

§ 2. All laws and parts of laws in conflict with the provisions of this act are hereby repealed.

Mr. Brashear offered the following amendment to said House Bill 41, viz.:

Amend House Bill 41, section 1, line 60, by adding after the words "Revenue Agents"; "or the proper authorities for collecting same."

Said amendment was agreed to.

Mr. Brashear offered the following amendment to said House Bill 41, viz.:

Amend House Bill 41 by adding after the word "when" in line 43, section 1, the following words: "at any time after this act goes into effect."

Said amendment was agreed to.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title, as amended, and was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	G. G. Brashear	W. H. Brown
C. H. Bays	Frank J. Brown.	Hiram Brown

E. Bullock	R. B. Jackson	D. S. Richardson
Henry A. Cannon	J. M. Johnson	Lewis Ryans
Glover H. Cary	T. R. Jones	Joe Schneider
A. S. Cooper	W. H. Jones	E. D. Smith
S. B. Coleman	Wm. J. Kuh	Claude B. Smith
James S. Cruse	Dr. J. E. Lilly	John W. Snider
S. C. Dobbs	Dr. C. W. Mathers	Adam Spahn
Jas. R. Dorman	Jacob Metzger	Thomas Spurrier
Thomas A. Dover	S. Montgomery	Ed. D. Stone
William Duffy	G. B. Moores	R. C. Tartar
J. M. Elliston	B. F. McAtee	F. C. Trivette
Wm. Gearheart	E. B. McGlone	D. B. Tyra
Frank C. Greene	William A. Perry	J. Wood Vance
J. S. Hall	Geo. L. Pickett	John S. Webb
L. B. Hamilton	A. B. Pieratt	Frank M. White
W. B. Harvey	W. A. Price	E. S. Wood
R.B.Hutchcraft,Jr.	J. D. Pumphrey	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	J. M. Howell	Richard Radcliffe
Harry C. Cummins	Chas. L. Hunter	John T. Roach
T. T. Gardner	H. Clay Kauffman	L. M. Smith
C. H. Grimes	W. J. McMurray	J. W. Wall
W. C. G. Hobbs	L. T. Neat	J. D. Wills
A. B. Holland	C. B. Nichols	Louis E. Yewell
David J. Howard	S. M. O'Brien	

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Resolved, that the title thereof be as aforesaid.

Mr. Brashear moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Spurrier moved that House Bill 8 be made a special order for Thursday next at 10:30 a. m.

Said motion was agreed to.

Mr. Spurrier moved that House Bill 9 be made a special order for Thursday next at 11:30 a. m.

As an amendment Mr. Radcliffe moved that House Bill 9 be made a special order for Friday next at 10:30 a. m.

Said last named motion was disagreed to.

Said motion made by Mr. Spurrier was agreed to.

The House then took up for consideration the special order, which had been postponed from 11:30 o'clock a. m., a bill of the following title, viz.:

H. B. 7. An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, and providing penalties for the violations of its provisions.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every corporation, association, company, co-partnership or individual engaged in the business or occupation of distilling distilled spirits, known as whiskey or brandy, in this state shall pay to the Commonwealth of Kentucky a license tax of ten cents on every proof gallon of said distilled spirits.

§ 2. It shall be the duty of every corporation, company, association, co-partnership or individual, engaged in the distilling of spirits, to report to the Auditor of Public Accounts at the end of every month, the number of proof gallons withdrawn from the warehouses, or transferred under bond; said

reports to be made on blanks furnished by the Auditor, and said report shall be verified and countersigned by the United States guager in charge.

§ 3. The aforesaid license tax shall become due and payable whenever the distilled spirits are removed from the warehouse for sale or transferred under bond, and said taxes shall be paid direct to the Auditor, who shall issue a receipt therefor, and pay the sums into the state treasury.

§ 4. All the distilled spirits now in the warehouse of the state will be subject to this tax, the same as spirits which shall be hereafter distilled, and the state shall have a lien which shall follow any change of ownership.

§ 5. It shall be the duty of each corporation, company, association, co-partnership, or individual now engaged in this state in the occupation of distilling distilled spirits, to report at once the number of wine and proof gallons now in the warehouse, and the capacity of the distillery.

§ 6. Any corporation, association, co-partnership, company or individual who shall violate any provisions of this act shall be guilty of a misdemeanor, and on conviction be fined not less than five hundred nor more than one thousand dollars. The Franklin Circuit Court shall have jurisdiction of all offenses under this act.

§ 7. All acts or parts of acts in conflict with this act are hereby repealed.

§ 8. There is now a large deficit in the current revenues of the state, and an emergency is hereby declared to exist and this act shall take effect from and after its passage.

Mr. Vance offered the following amendment to House Bill 7 by adding section 6a, as follows:

"The provisions of this act shall be inoperative and no tax shall be collected thereunder after July 31, 1921."

The yeas and nays being required on said amendment by Messrs. Vance and Kauffman, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Johnson	Richard Radcliffe
Chas. D. Bratcher	T. R. Jones	John T. Roach
W. H. Brown	H. Clay Kauffman	L. M. Smith
Frank C. Greene	Dr. J. E. Lilly	J. Wood Vance
L. B. Hamilton	W. R. Lyon	J. D. Wills
W. B. Harvey	W. J. McMurray	E. G. Young
David J. Howard	L. T. Neat	—20

Those who voted in the negative were—

Peter Ampler	W. G. Gooch	William A. Perry
C. H. Bays	C. H. Grimes	Geo. L. Pickett
G. G. Brashear	J. S. Hall	A. B. Pieratt
Frank J. Brown.	W. C. G. Hobbs	W. A. Price
E. Bullock	A. B. Holland	J. D. Pumphrey
Henry A. Cannon	J. M. Howell	D. S. Richardson
Glover H. Cary	Chas. L. Hunter	Lewis Ryans
A. S. Cooper	R.B.Hutchcraft,Jr.	Joe Schneider
S. B. Coleman	R. B. Jackson	Claude B. Smith
W. P. Cropper.	W. H. Jones	John W. Snider
R. T. Crowe	Wm. J. Kuh	Adam Spahn
James S. Cruse	W. T. Lasley	Thomas Spurrier
S. C. Dobbs	Dr. C. W. Mathers	Ed. D. Stone
Jas. R. Dorman	Jacob Metzger	R. C. Tartar
Thomas A. Dover	Harry J. Meyers	F. C. Trivette
W. E. Dowling	Claude D. Minor	D. B. Tyra
William Duffy	S. Montgomery	J. W. Wall
Odie Duncan	G. B. Moores	John S. Webb
J. R. Durham	B. F. McAtee	Frank M. White
J. M. Elliston	E. B. McGlone	E. S. Wood
T. T. Gardner	S. M. O'Brien	Louis E. Yewell
Wm. Gearheart	A. J. Oliver	—65

And so said amendment was disagreed to.

Mr. Spurrier offered the following amendment to House Bill 7, viz.:

Amend House Bill 7, by adding to section 3, after the word "Treasury" the following: "Said taxes shall be paid directly to the Auditor of Public Accounts, and same shall be distributed as follows:

" 'To the State Road Fund forty per cent. thereof; to the General Expense Fund thirty per cent. thereof; to the State School Fund thirty per cent. thereof.' "

Mr. McMurray offered the following amendment to the amendment proposed by Mr. Spurrier, by way of substitute therefor, viz.:

Amend House Bill 7, section 3, by adding after the word "Treasury" in line 5, the following: "and credit the same to the Sinking Fund."

The yeas and nays being required on said amendment proposed by Mr. McMurray, by Messrs. McMurray and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	R.B.Hutchcraft,Jr.	A. B. Pieratt
Glover H. Cary	J. M. Johnson	Richard Radcliffe
R. T. Crowe	W. H. Jones	John T. Roach
Harry C. Cummins	W. R. Lyon	Joe Schneider
Jas. R. Dorman	Dr. C. W. Mathers	L. M. Smith
Frank C. Greene	Claude D. Minor	J. Wood Vance
L. B. Hamilton	S. Montgomery	J. D. Wills
W. B. Harvey	W. J. McMurray	
David J. Howard	L. T. Neat	—25

Those who voted in the negative were—

Peter Ampler	G. G. Brashear	E. Bullock
C. H. Bays	Frank J. Brown.	S. B. Coleman
Chas. D. Bratcher	W. H. Brown	W. P. Cropper.

S. C. Dobbs	Wm. J. Kuh	Claude B. Smith
Thomas A. Dover	W. T. Lasley	John W. Snider
W. E. Dowling	Dr. J. E. Lilly	Adam Spahn
William Duffy	Jacob Metzger	Thomas Spurrier
J. M. Elliston	Harry J. Meyers	Ed. D. Stone
T. T. Gardner	G. B. Moores	R. C. Tartar
Wm. Gearheart	B. F. McAtee	F. C. Trivette
W. G. Gooch	E. B. McGlone	D. B. Tyra
C. H. Grimes	S. M. O'Brien	J. W. Wall
W. C. G. Hobbs	A. J. Oliver	John S. Webb
A. B. Holland	Geo. L. Pickett	Frank M. White
J. M. Howell	W. A. Price	E. S. Wood
Chas. L. Hunter	J. D. Pumphrey	Louis E. Yewell
R. B. Jackson	Harry P. Purnell	E. G. Young
T. R. Jones	D. S. Richardson	
H. Clay Kauffman	Lewis Ryans	—55

And so said amendment was disagreed to.

The said amendment proposed by Mr. Spurrier was then adopted.

Mr. Oliver offered the following amendment to House Bill 7, viz.:

Amend House Bill 7, by striking out the words "ten cents" in line 4 and adding in lieu thereof the words "five cents."

Said amendment was adopted.

Mr. Lasley offered the following amendment to House Bill 7, by way of substitute therefor, viz.:

An Act relating to revenue and taxation, providing a license tax on distilled spirits known as "double stamp spirits," and a license tax on spirituous liquors consumed in

the State of Kentucky, and providing penalties for violation of the provisions of this act.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. License Tax on Distillers.—Every person, firm or corporation engaged in the occupation or business of manufacturing or selling spirituous liquors, in this State, shall pay annually a license tax equal to forty cents on each barrel of such spirituous liquors manufactured or distilled by them.

It shall be the duty of each such manufacturer or distiller doing business in this State, to make and deliver to the Auditor of Public Accounts, on or before August the first, of each year, a sworn statement showing the number of barrels produced during the year ending on the preceding June the thirtieth, and at the same time pay into the State Treasury, to be credited to the sinking fund, the amount of said license tax.

§ 2. There shall be paid to the State upon spirituous liquors when sold at retail in this State or when sold at wholesale to retail merchants doing business in this State, or when in the possession of persons in this State for sale at retail or for personal use an excise tax at the rate of twenty-five cents per gallon.

The revenue therefrom shall be distributed as follows: Thirty-three per cent. to the sinking fund; thirty-three per cent. to the road fund; thirty-three per cent. to the school fund, and one per cent. to the University of Kentucky.

Said tax shall be paid by the manufacturer if he be in the State; if not, by the wholesaler or jobber, if he be in the State; and if neither of those just mentioned be in the State, then by the retailer or person having such liquor in possession. Said tax shall be paid by affixing to the bottle, barrel or other container or package, a state excise stamp of the required denomination. Said stamp shall be affixed, if possible, in such manner that the contents cannot be removed

without destroying the stamp and in no event shall the contents be removed without destroying the stamp.

The Auditor of Public Accounts shall prepare adhesive stamps of the required denomination in such form, of such design and in such quantities as he may determine, which may be obtained from said Auditor by those required by law to use same upon the payment of the face value of said stamps.

Any person manufacturing, selling, exposing for sale, at wholesale or retail, or having in his possession for sale at retail or for personal use any spirituous liquors upon which the proper stamps have not been affixed in the manner provided, any person removing the contents of any package to which a state excise stamp has been affixed without destroying said stamp, or any person who shall reuse or attempt to reuse any such stamp after same shall once have been affixed to a package as herein provided, shall be guilty of a misdemeanor punishable by a fine of not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00). Any person who, with intent to defraud, falsely makes, forges, alters or counterfeits any stamp made or used under the provisions of this act, or who, with intent to defraud, falsely makes, forges, alters, or counterfeits any stamp made or used under the provisions of this act, or who, with intent to defraud, uses, sells, or has in his possession any such forged, altered, or counterfeited stamp, or any plate or die used or which may be used in the manufacture thereof, shall be guilty of a felony punishable by imprisonment for not less than two (2) nor more than ten (10) years.

§ 3. So much of this act as relates to the preparation and sale of excise stamps shall take effect ninety days after the adjournment of the Legislature, the rest of this act shall take effect September 1st, 1917.

§ 4. Penalties.—Any failure to make the reports or pay the tax as provided in this act shall be a misdemeanor punishable by fine of not less than fifty dollars nor more than

one hundred dollars, and each day's delay shall constitute a separate offense.

§ 5. All laws and parts of laws in conflict herewith are hereby repealed.

The yeas and nays being required on said amendment by Messrs. Lasley and Vance, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Chas. L. Hunter	William A. Perry
Frank J. Brown.	R.B.Hutchcraft,Jr.	Geo. L. Pickett
Jas. R. Dorman	Wm. J. Kuh	D. S. Richardson
W. E. Dowling	W. T. Lasley	Joe Schneider
William Duffy	Dr. J. E: Lilly	Claude B. Smith
Odie Duncan	Dr. C. W. Mathers	Adam Spahn
J. R. Durham	Jacob Metzger	John S. Webb
J. M. Elliston	Harry J. Meyers	Louis E. Yewell
T. T. Gardner	B. F. McAtee	
A. B. Holland	S. M. O'Brien	—28

Those who voted in the negative were—

H. F. S. Bailey	Wm. Gearheart	Claude D. Minor
C. H. Bays	W. G. Gooch	S. Montgomery
Chas. D. Bratcher	Frank C. Greene	G. B. Moores
G. G. Brashear	C. H. Grimes	E. B. McGlone
W. H. Brown	L. B. Hamilton	W. J. McMurray
E. Bullock	W. B. Harvey	L. T. Neat
Henry A. Cannon	W. C. G. Hobbs	A. J. Oliver
Glover H. Cary	David J. Howard	A. B. Pieratt
A. S. Cooper	J. M. Howell	W. A. Price
S. B. Coleman	R. B. Jackson	J. D. Pumphrey
W. P. Cropper.	J. M. Johnson	Harry P. Purnell
R. T. Crowe	T. R. Jones	Richard Radcliffe
Harry C. Cummins	W. H. Jones	John T. Roach
S. C. Dobbs	H. Clay Kauffman	Lewis Ryans
Thomas A. Dover	W. R. Lyon	L. M. Smith

John W. Snider	F. C. Trivette	J. D. Wills	
Thomas Spurrier	J. Wood Vance	E. S. Wood	
Ed. D. Stone	J. W. Wall	E. G. Young	
R. C. Tartar	Frank M. White		—56

And so said amendment was disagreed to.

Mr. Hutchcraft moved that the session of today be extended indefinitely.

Said motion was agreed to.

Mr. Meyers moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Mr. L. M. Smith moved that this House do now adjourn.

Said motion was disagreed to.

Mr. Hutchcraft moved that the members of the House be limited in the discussion of House Bill 7, to fifteen minutes.

Said motion was agreed to.

The following pair was laid on the clerk's desk, viz.:

This certifies that E. D. Smith and J. S. Hall are paired on the bill raising revenue on whiskey. Mr. Smith would vote against the bill if present and Mr. Hall for it.

(Signed) E. D. SMITH,
J. S. HALL.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title, and as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	C. H. Grimes	A. J. Oliver
H. F. S. Bailey	W. C. G. Hobbs	Geo. L. Pickett
C. H. Bays	A. B. Holland	A. B. Pieratt
Chas. D. Bratcher	David J. Howard	W. A. Price
G. G. Brashear	J. M. Howell	J. D. Pumphrey
W. H. Brown	Chas. L. Hunter	Harry P. Purnell
Hiram Brown	R.B.Hutchcraft,Jr.	Lewis Ryans
E. Bullock	R. B. Jackson	Claude B. Smith
Henry A. Cannon	J. M. Johnson	John W. Snider
S. B. Coleman	T. R. Jones	Thomas Spurrier
W. P. Cropper.	W. H. Jones	Ed. D. Stone
R. T. Crowe	W. T. Lasley	R. C. Tartar
Harry C. Cummins	Dr. J. E. Lilly	F. C. Trivette
Thomas A. Dover	W. R. Lyon	D. B. Tyra
Odie Duncan	Dr. C. W. Mathers	J. Wood Vance
J. R. Durham	Jacob Metzger	J. W. Wall
J. M. Elliston	Claude D. Minor	John S. Webb
T. T. Gardner	G. B. Moores	Frank M. White
Wm. Gearheart	B. F. McAtee	E. S. Wood
W. G. Gooch	E. B. McGlone	E. G. Young

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Those who voted in the negative were—

Frank J. Brown.	L. B. Hamilton	S. Montgomery
Glover H. Cary	W. B. Harvey	W. J. McMurray
W. E. Dowling	H. Clay Kauffman	S. M. O'Brien
William Duffy	Wm. J. Kuh	William A. Perry
Frank C. Greene	Harry J. Meyers	Richard Radcliffe

D. S. Richardson	L. M. Smith	Louis E. Yewell
John T. Roach	Adam Spahn	
Joe Schneider	J. D. Wills	—22

Mr. Spurrier offered the following amendment to the title of said bill, viz.:

Amend the title to House Bill 7 by adding after the words "stamp spirits" the following words: "providing for the distribution of said fund," so that said title as amended will read:

"An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, providing for the distribution of said fund, and providing penalties for the violation of its provisions.

Said amendment was agreed to.

Mr. Oliver moved that the vote by which said bill, as amended by its title, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Pumphrey moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, APRIL 11, 1917.

The House was opened with prayer by the Rev. J. T. McGlothlin, Pastor of the Baptist Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. E. D. Smith:

H. B. 62. An Act fixing a license fee for conducting or assisting in conducting "popularity" or other contests, and providing a penalty for a violation of the law.

To the Committee on Revenue and Taxation.

Mr. White laid upon the clerk's desk a communication signed by Mr. Bedford M. Coffey, of Martinsburg, Monroe county, Kentucky, which communication was read to the House, and filed.

The Committee on Revenue and Taxation to which the same had been recommitted with leave to report at any time, reported a bill of the following title, viz.:

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus, undivided profits and shares of stock in building and loan associations; prescribing by whom said taxes shall be paid; fixing a rate for such taxation; exempting the mortgages of such associations from taxation and exempting surplus, undivided profits and shares of stock from local taxation; providing for reports, time and manner of making same, and for payment of tax; prescribing penalties and repealing existing laws.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every building and loan association incorporated under the laws of this State and making loans to members only shall during September of each year file with the Tax Commission a report showing, as of September 1st:

(1) The amount of its surplus and undivided profits.

(2) The number of shares outstanding and the total amount paid in on its shares.

(3) The total amount paid in on the shares of borrowing members where the amounts borrowed equal or exceed the amounts paid in by those members.

The Tax Commission shall fix the total value of the capital stock composed of shares of each building and loan association, excepting the shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members.

The commission shall immediately notify each association of the value so fixed. The association shall have thirty (30) days after notice to ask for a change in the valuation, and after hearing such evidence as may be submitted, the commission shall fix finally the assessment of such capital stock.

§ 2. On or before July 1st, succeeding the filing of the report provided for in section one hereof, the association shall pay directly into the State treasury a tax of one dollar for each one thousand ($1,000.00) dollars paid in on its capital stock as fixed in section one hereof. The individual shareholders shall not be required to list their shares for taxation for any purpose. The association shall not be required to pay local taxes upon its capital stock, surplus, undivided profits, notes, mortgages or other credits, nor shall it be required to pay the mortgage recording tax, and the tax on capital stock composed of the shares of non-borrowing members herein provided shall be in lieu of all taxes for State purposes on property of the association. Failure to make reports and pay taxes as herein provided shall subject the associa-

tion to the same penalties imposed by law for such failure on the part of the other incorporations.

§ 3. If a building and loan association so elect, it shall be lawful for it to deduct the taxes imposed in section two hereof from the dividends paid or credited to the non-borrowing shareholder.

§ 4. All laws or parts of laws in conflict herewith are hereby repealed.

Mr. W. M. Duffy offered the following amendment to said bill, viz.:

Amend House Bill 28, section 2, in line 8, by striking out after the word "credits" and before the word "and" in line 9, the following:

"Nor shall it be required to pay the mortgage recording tax."

Said amendment was agreed to.

Ordered, that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Frank J. Brown.	W. P. Cropper.
H. F. S. Bailey	E. Bullock	R. T. Crowe
C. H. Bays	Henry A. Cannon	Harry C. Cummins
G. G. Brashear	Glover H. Cary	S. C. Dobbs

Jas. R. Dorman	Dr. J. E. Lilly	John T. Roach
Thomas A. Dover	W. R. Lyon	Lewis Ryans
W. E. Dowling	Jacob Metzger	Joe Schneider
William Duffy	Harry J. Meyers	L. M. Smith
J. R. Durham	Claude D. Minor	E. D. Smith
J. M. Elliston	S. Montgomery	Claude B. Smith
Wm. Gearheart	G. B. Moores	John W. Snider
W. G. Gooch	B. F. McAtee	Adam Spahn
C. H. Grimes	E. B. McGlone	Thomas Spurrier
J. S. Hall	W. J. McMurray	Ed. D. Stone
L. B. Hamilton	C. B. Nichols	R. C. Tartar
W. B. Harvey	S. M. O'Brien	J. H. Thompson
W. C. G. Hobbs	A. J. Oliver	F. C. Trivette
David J. Howard	William A. Perry	J. Wood Vance
J. M. Howell	Geo. L. Pickett	J. W. Wall
Chas. L. Hunter	A. B. Pieratt	John S. Webb
R. B. Jackson	W. A. Price	Frank M. White
T. R. Jones	J. D. Pumphrey	M. O. Wilson
W. H. Jones	Harry P. Purnell	E. S. Wood
H. Clay Kauffman	Richard Radcliffe	Louis E. Yewell
Wm. J. Kuh	D. S. Richardson	E. G. Young

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Those who voted in the negative were—

W. H. Brown	Odie Duncan	T. T. Gardner
Hiram Brown		

—4

Mr. W. M. Duffy offered the following amendment to the title of said bill, viz.:

Amend the title to House Bill 28, in line 4, by striking out after the word "taxation" and before the word "and" in line 5, the following:

"Exempting the mortgages of such associations from taxation."

Said amendment was adopted.

Mr. W. M. Duffy moved that the vote by which said bill, as amended, was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The committee to which the same had been referred, reported without an expression of opinion, bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 22. An Act to amend and re-enact sections 2, 14 and 34 of an act entitled: "An act to regulate license and govern use of motor vehicles," approved March 20, 1914, relating to licensing motor vehicles.

By same:

H. B. 23. An Act imposing a license tax upon theaters, moving picture shows, and any similar place of amusement.

By same:

H. B. 58. An Act relating to revenue and taxation; providing for license and excise taxes being paid on the amount of business done in certain cases; providing amount and manner of paying same; requiring reports to be made and manner of making same; providing manner and means of collecting license and excise taxes; providing for the inspection and supervision of certain books and papers by the Auditor; regulating the compensation of public officers; requiring excise stamps to be used in certain cases; providing manner and means of supplying same; fixing fines and penalties for violation and repealing existing statutes.

By same:

H. B. 60. An Act relating to revenue and taxation, amending section 4224, Kentucky Statutes, Carroll's 1915 edition, requiring persons, firms and corporations to procure licenses before engaging in certain enterprises and occupations in this State, and fixing fines and penalties for violation.

The Speaker stated: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length and ordered placed in the calendar.

Mr. Bullock moved that the House take up for consideration House Bill 3, with the Senate amendments proposed thereto.

Said motion was agreed to.

Thereupon the House took up for consideration said bill which is entitled, viz.:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks; prescribing by whom said taxes shall be paid; fixing a rate for such taxation; exempting said deposits from local taxation; providing for certain reports by banks relative to said deposits; fixing the time for said reports, and the time and manner for the payment of said taxes; prescribing penalties and repealing existing statutes.

(For said bill see Journal of March 22nd).

The said amendments proposed thereto by the Senate are as follows, viz.:

1. Amend House Bill 3, in Senate, section 1, line 11, by striking out the following words: "And accredited to the general expense fund."

2. Amend House Bill 3, as reported to the Senate, page 2, section 2, line 2, by inserting, after the words "the said depositor" the words "on account."

3. Amend House Bill 3, as follows: In section 3, line 15, strike out the words "shall be."

4. Amend House Bill 3, by inserting as the fifth section thereof the following: So that section 5 of the printed bill will be section 6.

"Section 5. In addition to paying an annual tax at the same rate which may be fixed by law upon other personalty for State purposes, the local rates of taxation of shares of banks, trust companies and combined banks and trust companies, representing their capital, surplus, and undivided profits, shall not exceed 60% of the rates which are respectively imposed upon other property subject to taxation within the territorial limits of the authority levying such tax. Section 4092 of Kentucky Statutes, Carroll's edition of 1915 is hereby repealed."

5. Amend House Bill 3, in Senate, by striking out of lines 6 and 7 the words "Revenue Agent" and insert in lieu thereof "County Attorney."

6. Amend House Bill 3, in Senate, by striking out the words in line 3 of section 4, "three-fourths" and insert in lieu thereof the words "one-tenth."

7. House Bill 3 having been amended by inserting section 5, amend the title so that it will cover the body of the act, and the title will read as follows:

"An act relating to revenue and taxation and classifying for the purpose of taxation, shares of stock in banks, and trust companies and deposits of money in banks, repealing section 4092 of Kentucky Statutes, Carroll's edition of 1915, and limiting the extent of the local taxation upon shares of stock in banks and fixing the rate of taxation upon money

on deposit in banks for State purposes and exempting said deposits from local taxation."

Mr. W. M. Duffy moved that the House take up and consider the amendments proposed to House Bill 3 by the Senate amendment by amendment.

Said motion was agreed to.

Mr. Pickett moved that the House concur in Senate amendment 1.

Said motion was agreed to.

Said Senate amendment 1 was concurred in.

Mr. Frank J. Brown moved that the House concur in Senate amendment 2.

Said motion was agreed to.

Said Senate amendment 2 was concurred in.

Mr. Pickett moved that the House concur in Senate amendment 3.

Said motion was agreed to.

Said Senate amendment 3 was concurred in.

The following pair was placed on the clerk's desk, viz.:

We, Chas. Hunter and C. D. Minor, are paired on Senate amendment to House Bill 3. Mr. Hunter if present would vote yes, and Mr. Minor would vote no.

Apr. 11th, 1917.

CHAS. HUNTER,
C. D. MINOR.

Mr. Pickett moved that the House non-concur in Senate amendment 4 to House Bill 3.

The yeas and nays being required on said motion by Messrs. Pickett and Spahn, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	R. B. Jackson	J. D. Pumphrey
C. H. Bays	J. M. Johnson	Harry P. Purnell
Chas. D. Bratcher	T. R. Jones	D. S. Richardson
G. G. Brashear	W. H. Jones	John T. Roach
Frank J. Brown.	H. Clay Kauffman	Joe Schneider
E. Bullock	Wm. J. Kuh	L. M. Smith
Henry A. Cannon	W. T. Lasley	E. D. Smith
S. B. Coleman	Dr. J. E. Lilly	Claude B. Smith
R. T. Crowe	W. R. Lyon	John W. Snider
Harry C. Cummins	Jacob Metzger	Thomas Spurrier
S. C. Dobbs	Harry J. Meyers	Ed. D. Stone
William Duffy	S. Montgomery	R. C. Tartar
Odie Duncan	G. B. Moores	D. B. Tyra
J. R. Durham	B. F. McAtee	J. Wood Vance
J. M. Elliston	E. B. McGlone	J. W. Wall
T. T. Gardner	W. J. McMurray	John S. Webb
Wm. Gearheart	L. T. Neat	Frank M. White
W. G. Gooch	C. B. Nichols	J. D. Wills
C. H. Grimes	S. M. O'Brien	M. O. Wilson
J. S. Hall	A. J. Oliver	E. S. Wood
L. B. Hamilton	William A. Perry	Louis E. Yewell
A. B. Holland	Geo. L. Pickett	E. G. Young
J. M. Howell	A. B. Pieratt	
R.B.Hutchcraft,Jr.	W. A. Price	—70

Those who voted in the negative were—

H. F. S. Bailey	A. S. Cooper	Thomas A. Dover
W. H. Brown	W. P. Cropper.	W. E. Dowling
Hiram Brown	James S. Cruse	W. B. Harvey
Glover H. Cary	Jas. R. Dorman	W. C. G. Hobbs

David J. Howard Lewis Ryans Adam Spahn
Richard Radcliffe —16

And so said motion was agreed to.

And so said Senate amendment 4 was non-concurred in.

Mr. W. M. Duffy moved that the vote by which said Senate amendment 4 was non-concurred in be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Pickett moved that the session of today be extended until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Duncan moved that the House concur in Senate amendment 5 to House Bill 3.

Said motion was agreed to.

Said Senate amendment 5 was concurred in.

Mr. Pickett moved that the House concur in Senate amendment 6 to House Bill 3.

Said motion was agreed to.

Said Senate amendment 6 was concurred in.

Mr. Hutchcraft moved that the House non-concur in Senate amendment 7 to House Bill 3.

Said motion was agreed to.

Said Senate amendment 7 was non-concurred in.

Mr. Hutchcraft moved that the House notify the Senate that the House had refused to concur in Senate amendments 4 and 7 proposed to said House Bill 3, which amendments read as follows, viz.:

4. Amend House Bill 3 by inserting as the fifth section thereof the following: So that section 5 of the printed bill will be section 6.

"§ 5. In addition to paying an annual tax at the same rate which may be fixed by law upon other personalty for State purposes, the local rates of taxation of shares of banks, trust companies and combined banks and trust companies, representing their capital, surplus and undivided profits, shall not exceed 60% of the rates which are respectively imposed upon other property subject to taxation within the territorial limits of the authority levying such tax.

7. House Bill 3 having been amended by inserting section 5, amend the title so that it will cover the body of the act, and the title will read as follows:

"An act relating to revenue and taxation and classifying for the purpose of taxation, shares of stock in banks and trust companies and deposits of money in banks, repealing section 4092 of Kentucky Statutes, Carroll's edition of 1915, and limiting the extent of the local taxation upon shares of stock in banks and fixing the rate of taxation upon money on deposit in banks for State purposes and exempting said deposits from local taxation."

Said motion was agreed to.

By the unanimous consent of the House Messrs. Lillard Carter, John Nichols and Henry Jackson were granted the privileges of the floor today.

A message was received from the Senate announcing that they had passed bills which originated in the House of the following titles, viz.:

H. B. 15. Live stock shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

With amendments thereto.

H. B. 10. An Act to provide revenue by taxation for the improvement and construction of the public roads and bridges of the county.

With amendments thereto.

Mr. Hunter, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a bill of the following title, viz.:

H. B. 1. An Act relating to revenue and taxation, creating a State Tax Commission; providing for the appointment, qualification and term of office of its members; prescribing its powers and duties; appropriating money therefor; providing for the assessment of property for taxation and the supervision and equalization of assessments and prescribing the powers and duties of county clerks, county assessors, sheriffs, collectors, the Railroad Commission, Auditor of Public Accounts and other officers performing some duty in reference to the taxation of property; creating county boards of supervisors, a State Board of Equalization and a State Board of Valuation and Assessment and defining their powers and duties; prescribing penalties and repealing existing statutes.

Whereupon all other business was suspended, said bill was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives

in open session in the presence of the House affixed his signature to said bill.

Ordered, that the enrolling clerk deliver said bill to the Senate.

After a time the enrolling clerk delivered the original and enrolled bill which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bill which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

The Senate was notified that the House refused to concur in amendment 8 proposed by the Senate to House Bill 2.

Mr. Bullock moved that this House do now adjourn until 10:00 a. m. tomorrow.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, APRIL 12, 1917.

The House was opened with prayer by the Rev. John J. Gravatt, Pastor of the Episcopal Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

Mr. Meyers moved that Master John Lindsey Greene be made honorary sergeant-at-arms of this House.

Said motion was agreed to.

Mr. Howard moved that House Bill 4 be made a special order for tomorrow at 10:30 a. m.

Said motion was agreed to.

Mr. McGlone moved that House Bill 49 be taken from the orders of the day and placed upon its passage immediately following the disposition of the special orders set for today.

Said motion was agreed to.

Mr. Perry called from the clerk's desk a resolution of the following title, viz.:

S. Res. 2. Resolution providing for the purchase of copies of the Legislative Digest, adopted at the session of 1916 as the official publication of this General Assembly, for the members of the General Assembly and certain officials.

Mr. Lyon moved that said resolution be referred to the Committee on Appropriations.

Said motion was agreed to.

Mr. Meyers moved that House Bill 44 be taken from the orders of the day and placed upon its passage immediately after the reading of the calendar is completed.

Said motion was agreed to.

Mr. Meyers moved that the vote by which it was agreed to take House Bill 44 from the orders of the day and place same upon its passage be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 54. An Act declaring oil, after it is taken from the earth, to be personal property, and assessing a tax.

By same:

H. B. 59. An Act relating to revenue and taxation, fixing amount of commissions of persons, firms, or corporations selling combination or French polls; requiring a part of such commissions to be paid to the State; requiring a license tax to be paid by persons engaged in said business; providing for the inspection and supervision of books and papers by the Auditor; requiring reports, fixing fines and penalties, and repealing existing laws.

Said bills were reported without expression of opinion.

The Speaker stated: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length and ordered to be placed in the calendar.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 22. An Act to amend and re-enact sections 2, 14 and 34 of an act entitled "An act to regulate, license and govern use of motor vehicles," approved March 20, 1914, relating to licensing motor vehicles.

H. B. 23. An Act imposing a license tax upon theaters, moving picture shows, and any similar place of amusement.

H. B. 58. An Act relating to revenue and taxation, providing for license and excise taxes being paid on the amount of business done in certain cases; providing amount and manner of paying same; requiring reports to be made and manner of making same; providing manner and means of collecting license and excise taxes; providing for the inspection and supervision of certain books and papers by the Auditor; regulating the compensation of public officers; requiring excise stamps to be used in certain cases; providing manner and means of supplying same; fixing fines and penalties for violation and repealing existing statutes.

H. B. 60. An Act relating to revenue and taxation, amending section 4224, Kentucky Statutes, Carroll's 1915 edition, requiring persons, firms, and corporations to procure licenses before engaging in certain enterprises and occupations in this State, and fixing fines and penalties for violation.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

Pursuant to a motion heretofore made the House took

up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 44. An Act relating to revenue and taxation, and providing a license tax for conducting a race track at which races are run for purses or prizes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every person, firm, or corporation engaged in the business of conducting a race track at which races are run for purses or prizes shall pay to the State of Kentucky a license therefor, in lieu of all other licenses, as follows:

§ 2. For each day upon which races are run at any race track licensed by the State Racing Commission, said a daily license of one hundred and no/100 dollars ($100.00).

§ 3. This shall not apply to any races run at county fairs or on the grounds of the State Fair Association, where race meetings of six days or under are held.

§ 4. It shall be the duty of every person, firm, or corporation, engaged in the business of conducting a race track to furnish the Auditor of Public Accounts, on December first of each year, a true report of the number of days on which running races are held on said tracks.

§ 5. Any person, firm, or corporation, who shall violate the provisions of this act shall be fined not less than one thousand or more than two thousand dollars. The Franklin Circuit Court shall have jurisdiction over all the violations of said act.

§ 6. This act shall take effect from and after its passage.

Mr. Hamilton moved that the special orders, viz.: House Bills 8 and 9, set for 10:30 and 11:30 respectively, be postponed until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Meyers offered the following amendment to said bill, viz.:

Amend House Bill 44, by striking out sections 4 and 5, and inserting in lieu thereof the following, viz.:

"§ 4. It shall be the duty of every person, firm or corporation engaged in the business of conducting a race track person, firm, or corporation conducting such races, shall pay to furnish the Auditor of Public Accounts on December 1st of each year a true report of the number of days on which running races were held on the said race tracks during the preceding year and at the same time to pay to the Auditor the correct amount due to the State of Kentucky by said race tracks at the rate per day above fixed and provided for."

"§ 5. This tax shall be in lieu of all other special taxes."

Said amendment was adopted.

Mr. Price offered the following amendment to said bill, viz.:

Amend House Bill 44 as follows: Add as a separate section 5a, the following:

"The provisions of this act shall not inhibit any local political subdivision of the State from imposing a license tax on the business of conducting a race track."

The yeas and nays being required on said amendment by Messrs. Price and Meyers, were as follows, viz.:

Those who voted in the affirmative were—

James S. Cruse	L. B. Hamilton	Richard Radcliffe
Harry C. Cummins	David J. Howard	L. M. Smith
S. C. Dobbs	R.B.Hutchcraft,Jr.	Ed. D. Stone
J. R. Durham	T. R. Jones	J. H. Thompson
J. M. Elliston	H. Clay Kauffman	J. W. Wall
L. L. Embrey	W. R. Lyon	J. D. Wills
C. H. Grimes	W. A. Price	E. G. Young

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Those who voted in the negative were—

Peter Ampler	W. C. G. Hobbs	A. J. Oliver
Geo. B. Barrett	J. M. Howell	William A. Perry
C. H. Bays	Chas. L. Hunter	Geo. L. Pickett
G. G. Brashear	R. B. Jackson	Harry P. Purnell
Frank J. Brown.	J. M. Johnson	D. S. Richardson
E. Bullock	W. H. Jones	Lewis Ryans
Henry A. Cannon	Wm. J. Kuh	Joe Schneider
G. H. Cary	W. T. Lasley	E. D. Smith
A. S. Cooper	Dr. J. E. Lilly	Claude B. Smith
W. P. Cropper.	Dr. C. W. Mathers	John W. Snider
Thomas A. Dover	Jacob Metzger	Adam Spahn
W. E. Dowling	Harry J. Meyers	Thomas Spurrier
William Duffy	Claude D. Minor	R. C. Tartar
Odie Duncan	S. Montgomery	F. C. Trivette
T. T. Gardner	G. B. Moores	D. B. Tyra
Wm. Gearheart	B. F. McAtee	J. Wood Vance
W. G. Gooch	W. J. McMurray	Louis E. Yewell
Frank C. Greene	C. B. Nichols	
J. S. Hall	S. M. O'Brien	

—55

And so said amendment was disagreed to.

Mr. Perry offered the following amendment to said bill, viz.:

Amend section 2 of House Bill 44, by striking out section 2 of said bill and substituting in lieu thereof the following:

§ 2. Any race track within 20 miles of a city of 200,000 population shall pay for each day upon which races are run a license of $500.00 per day, and any track situated more than 20 miles from a city of 200,000 population shall pay for each day upon which races are run a license of $200.00 per day.

Said amendment was adopted.

Mr. Roach offered the following amendment to said bill, viz.:

Amend by adding section 6, which shall read as follows:

All persons engaged in crap games shall pay 10 cents a throw.

The Speaker ruled said amendment out of order.

Mr. Hutchcraft offered the following amendment to said House Bill 44, by way of substitute therefor, viz.:

An Act relating to revenue and taxation, fixing amount of commissions of persons, firms, or corporations selling combination or French pools; requiring a part of such commissions to be paid to the State; requiring a license tax to be paid by persons engaged in said business; providing for the inspection and supervision of books and papers by the Auditor, requiring reports, fixing fines and penalties, and repealing existing laws.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. License Tax on Combination or French Pools.—Any racing association, fair association, or other persons, firm or corporation, who shall sell combination or French pools (commonly known as Pari-Mutuel System of betting) on any regular race track during the races thereon, may de-

duct from the money so received a commission of not exceeding six (6) per cent. and any fraction of ten cents resulting from a calculation of the various sums due the holders of said combination or French pools.

Any racing association, fair association or other person, firm or corporation who shall sell combination or French pools as aforesaid, shall, out of the commission provided for above, pay to the State for the use of the sinking fund, as a license tax, two per cent. (2%) of the money received from the sale of the pools aforesaid.

Any racing association, fair association, or other person, firm or corporation who shall sell pools as aforesaid shall, at the end of each meeting, transmit to the Auditor, upon forms to be furnished by him, a sworn report showing the terms and price of each pool, the number of pools sold on each race, and shall at the same time remit to the Auditor the amount of the license tax due the State upon that day's business. The Auditor or a deputy appointed by him ror such purpose shall at all times during regular business hours have access to all books, papers and other documents bearing upon the data herein required to be reported to the Auditor, and the Auditor shall have power to supervise, in person or by his deputy aforesaid, the distribution of all funds accruing from the sale of combination or French pools. Any failure to make the reports or pay the tax as provided in this section shall be a misdemeanor punishable by fine of not less than ten dollars ($10.00) nor more than twenty-five dollars ($25.00) and each day's delay shall constitute a separate offense.

§ 2. All laws and parts of laws in conflict herewith are hereby repealed.

Mr. Kaufman offered the following amendment to said substitute, viz.:

Amend substitute to House Bill 44, by striking out the

following in lines 27 and 28, "ten dollars ($10.00) and twenty-five dollars ($25.00)" and insert in lieu thereof the following: "fifty dollars ($50.00) nor more than one hundred dollars ($100.00)."

Said amendment was adopted.

Mr. Spahn moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

The yeas and nays being required by Messrs. Hutchcraft and Kauffman on the amendment by way of substitute proposed by Mr. Hutchcraft to House Bill 44, were as follows, viz.:

Those who voted in the affirmative were—

Chas. D. Bratcher	W. B. Harvey	W. A. Price
Glover H. Cary	David J. Howard	J. D. Pumphrey
S. B. Coleman	R.B.Hutchcraft,Jr.	Richard Radcliffe
James S. Cruse	W. R. Lyon	John T. Roach
Harry C. Cummins	Dr. C. W. Mathers	John W. Snider
S. C. Dobbs	Claude D. Minor	Ed. D. Stone
Jas. R. Dorman	G. B. Moores	J. W. Wall
J. R. Durham	E. B. McGlone	J. D. Wills
T. T. Gardner	C. B. Nichols	—26

Those who voted in the negative were—

Peter Ampler	W. P. Cropper	Frank C. Greene
Geo. B. Barrett	Thomas A. Dover	C. H. Grimes
C. H. Bays	W. E. Dowling	J. S. Hall
G. G. Brashear	William Duffy	L. B. Hamilton
Frank J. Brown	J. M. Elliston	W. C. G. Hobbs
W. H. Brown	L. L. Embrey	A. B. Holland
E. Bullock	Wm. Gearheart	J. M. Howell
A. S. Cooper	W. G. Gooch	Chas. L. Hunter

R. B. Jackson	W. J. McMurray	Adam Spahn
J. M. Johnson	S. M. O'Brien	Thomas Spurrier
T. R. Jones	A. J. Oliver	R. C. Tartar
W. H. Jones	William A. Perry	J. H. Thompson
H. Clay Kauffman	Geo. L. Pickett	F. C. Trivette
Wm. J. Kuh	Harry P. Purnell	D. B. Tyra
W. T. Lasley	D. S. Richardson	J. Wood Vance
Dr. J. E. Lilly	Lewis Ryans	Frank M. White
Jacob Metzger	Joe Schneider	E. S. Wood
Harry J. Meyers	L. M. Smith	Louis E. Yewell
S. Montgomery	E. D. Smith	E. G. Young
B. F. McAtee	Claude B. Smith	—59

And so said amendment by way of substitute was disagreed to.

Mr. Meyers moved that the vote by which said amendment by way of substitute was disagreed to be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Ordered, that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	G. G. Brashear	E. Bullock
Geo. B. Barrett	Frank J. Brown	Henry A. Cannon
C. H. Bays	W. H. Brown	Glover H. Cary

A. S. Cooper	J. M. Johnson	Harry P. Purnell
S. B. Coleman	T. R. Jones	Richard Radcliffe
W. P. Cropper.	W. H. Jones	D. S. Richardson
James S. Cruse	H. Clay Kauffman	Lewis Ryans
Jas. R. Dorman	Wm. J. Kuh	Joe Schneider
Thomas A. Dover	W. T. Lasley	E. D. Smith
W. E. Dowling	Dr. J. E. Lilly	Claude B. Smith
William Duffy	W. R. Lyon	John W. Snider
Odie Duncan	Dr. C. W. Mathers	Adam Spahn
J. R. Durham	Jacob Metzger	Thomas Spurrier
J. M. Elliston	Harry J. Meyers	Ed. D. Stone
T. T. Gardner	Claude D. Minor	R. C. Tartar
Wm. Gearheart	S. Montgomery.	J. H. Thompson
W. G. Gooch	G. B. Moores	F. C. Trivette
C. H. Grimes	B. F. McAtee	D. B. Tyra
J. S. Hall	E. B. McGlone	J. Wood Vance
L. B. Hamilton	W. J. McMurray	J. W. Wall
W. C. G. Hobbs	C. B. Nichols	Frank M. White
A. B. Holland	S. M. O'Brien	J. D. Wills
David J. Howard	A. J. Oliver	M. O. Wilson
J. M. Howell	William A. Perry	E. S. Wood
Chas. L. Hunter	Geo. L. Pickett	E. G. Young
R.B.Hutchcraft,Jr.	W. A. Price	
R. B. Jackson	J. D. Pumphrey	—79

Those who voted in the negative were—

H. F. S. Bailey	Frank C. Greene	John T. Roach
H. C. Cummins	W. B. Harvey	L. M. Smith
S. C. Dobbs	L. T. Neat	—8

Resolved, that the title thereof be as aforesaid.

Mr. Meyers moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Kauffman moved that the House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2 o'clock the House reconvened.

The House took up for consideration the special order which had been postponed from 10:30 a. m., a bill of the following title, viz.:

H. B. 8. An Act to amend section 4114a of chapter 108, Kentucky Statutes, relating to revenue and taxation.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 4114a, of chapter 108, of Kentucky Statutes, relating to revenue and taxation, be amended as follows: Strike out "one and one-fourth cents" after the words "shall pay to the Commonwealth of Kentucky a license tax of," and preceding the words "upon every wine gallon" and insert the words "five cents," so when amended the section will read as follows:

"Every corporation, association, company, co-partnership or individual engaged in this state in the business or occupation of compounding, rectifying or blending distilled spirits, known and designated as single stamp spirits shall pay to the Commonwealth of Kentucky a license tax of five cents upon every wine gallon of such compounded, rectified, blended or adulterated distilled spirits."

§ 2. All acts or parts of acts in conflict with this act are hereby repealed.

§ 3. A large deficit now exists in the current revenues of the State and an emergency is hereby declared to exist

and this act shall take effect from and after its passage and approval by the Governor.

Mr. Roach offered the following amendment to House Bill 8, viz.:

Amend House Bill 8, line 5, by striking out "five cents" and inserting in lieu thereof, "fifty cents."

The yeas and nays being required on said amendment by Messrs. Kauffman and Wills, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	R. B. Jackson	A. B. Pieratt
W. H. Brown	J. M. Johnson	Richard Radcliffe
Glover H. Cary	T. R. Jones	John T. Roach
L. B. Hamilton	H. Clay Kauffman	Ed. D. Stone
W. B. Harvey	S. Montgomery	J. Wood Vance
David J. Howard	W. J. McMurray	M. O. Wilson

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Those who voted in the negative were—

Peter Ampler	W. E. Dowling	W. T. Lasley
Geo. B. Barrett	William Duffy	Dr. J. E. Lilly
C. H. Bays	Odie Duncan	Dr. C. W. Mathers
G. G. Brashear	J. M. Elliston	Jacob Metzger
Frank J. Brown	L. L. Embrey	Harry J. Meyers
E. Bullock	T. T. Gardner	G. B. Moores
Henry A. Cannon	Wm. Gearheart	B. F. McAtee
A. S. Cooper	W. G. Gooch	E. B. McGlone
S. B. Coleman	Frank C. Greene	L. T. Neat
W. P. Cropper	C. H. Grimes	C. B. Nichols
James S. Cruse	J. S. Hall	S. M. O'Brien
Harry C. Cummins	W. C. G. Hobbs	A. J. Oliver
S. C. Dobbs	A. B. Holland	William A. Perry
Jas. R. Dorman	R.B.Hutchcraft,Jr.	Geo. L. Pickett
Thomas A. Dover	Wm. J. Kuh	W. A. Price

J. D. Pumphrey	Claude B. Smith	J. W. Wall
Harry P. Purnell	John W. Snider	Frank M. White
D. S. Richardson	Adam Spahn	J. D. Wills
Lewis Ryans	Thomas Spurrier	Louis E. Yewell
Joe Schneider	R. C. Tartar	E. G. Young
L. M. Smith	F. C. Trivette	
E. D. Smith	D. B. Tyra	—64

And so said amendment was disagreed to.

Mr. Dowling offered the following amendment to House Bill 8, viz.:

Amend House Bill 8, in line 9 and after the word "blending" insert the words "or selling," and in line 12 and after the word "blended" insert the word "sold."

Said amendment was adopted.

Mr. Moores offered the following amendment to House Bill 8, viz.:

Amend House Bill 8, section 1, by striking out the words "five cents" in line 5 and inserting in lieu thereof the words, "ten cents."

Said amendment was disagreed to.

Mr. Hobbs moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

The following pair was sent to the clerk's desk, viz.:

W. B. Harvey and J. Wood Vance are paired on House

Bill 8, Harvey, if he were here would vote no, and Vance would vote aye.

W. B. HARVEY,
Webster county.
J. W. VANCE,
Barren county.

Ordered, that said House Bill 8 be engrossed, and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	T. T. Gardner	G. B. Moores
C. H. Bays	Wm. Gearheart	B. F. McAtee
Chas. D. Bratcher	W. G. Gooch	E. B. McGlone
G. G. Brashear	C. H. Grimes	C. B. Nichols
W. H. Brown	J. S. Hall	A. J. Oliver
E. Bullock	W. C. G. Hobbs	A. B. Pieratt
Henry A. Cannon	David J. Howard	J. D. Pumphrey
S. B. Coleman	J. M. Howell	Harry P. Purnell
W. P. Cropper.	R.B.Hutchcraft,Jr.	Lewis Ryans
James S. Cruse	R. B. Jackson	Claude B. Smith
Harry C. Cummins	J. M. Johnson	John W. Snider
S. C. Dobbs	T. R. Jones	Thomas Spurrier
Jas. R. Dorman	W. H. Jones	Ed. D. Stone
Thomas A. Dover	W. T. Lasley	R. C. Tartar
Odie Duncan	Dr. J. E. Lilly	F. C. Trivette
J. R. Durham	W. R. Lyon	D. B. Tyra
J. M. Elliston	Jacob Metzger	J. W. Wall
L. L. Embrey	Claude D. Minor	Frank M. White

M. O. Wilson	Louis E. Yewell	E. G. Young
E. S. Wood		—58

Those who voted in the negative were—

Peter Ampler	H. Clay Kauffman	W. A. Price
Frank J. Brown	Wm. J. Kuh	Richard Radcliffe
Glover H. Cary	Harry J. Meyers	D. S. Richardson
A. S. Cooper	S. Montgomery	John T. Roach
W. E. Dowling	W. J. McMurray	Joe Schneider
William Duffy	L. T. Neat	L. M. Smith
Frank C. Greene	S. M. O'Brien	Adam Spahn
L. B. Hamilton	William A. Perry	J. D. Wills

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Resolved, that the title thereof be as aforesaid.

Mr. Oliver moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had receded from Senate amendment 8, proposed to House Bill 2, which amendment is as follows, viz.:

Amend House Bill 2, section 9, line 10, by striking out the word "five" and insert in lieu thereof the word "three."

Also that they had, after receding from Senate amendment 8, passed House Bill 2, as amended.

Mr. Hutchcraft moved that the regular order of business be suspended.

Said motion was agreed to.

Mr. Hutchcraft moved that the House take up for consideration a bill entitled:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof; distributing said tax to various departments and State institutions; providing manner and means of assessing and listing corporate property and shares of stock; designating what classes of property shall be subject to local taxation; fixing time for collecting taxes on omitted personal property in certain cases; requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases requiring fiduciaries to file inventories of trust property, conferring power on taxing authorities to examine books and accounts of fiduciaries; requiring payment of taxes before final discharge; providing an additional tax for recording certain mortgages; making failure to pay taxes a bar to enforcement of indebtedness in certain cases; fixing penalties and repealing existing statutes.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Annual Taxes—How Divided.—An annual tax of forty (40) cents upon each one hundred dollars ($100.00) of value of all property directed to be assessed for taxation, as hereinafter provided, shall be paid by the owner, person or corporation assessed. Of the aggregate amount of tax realized by all assessments, 21½ fifty-fifths shall be for the ordinary expenses of the government, 26 fifty-fifths for the support of the common schools, 2 fifty-fifths for the use of the sinking fund, ½ of one fifty-fifth for the University of Kentucky, and 5 fifty-fifths for the State road fund. The tax herein provided for the University of Kentucky shall be in lieu of the tax provided by an act entitled: "An act for the benefit of the Agricultural and Mechanical College," approved April 29th, 1880. The tax herein provided for the

State road fund shall be in lieu of the tax provided by an act entitled: "An act to create and establish a system of public State roads and to provide for the construction and maintenance thereof," approved March 24, 1914.

§ 2. Property to be Assessed in Name of Corporation —Penalty for Failure to Report.—The property of all corporations, except where differently provided by law, shall be assessed in the name of the corporation in the same manner as that of a natural person, except that, when legally called on, the chief offcer shall report under oath a full statement of the property of such corporation for taxation, and, for a failure, shall be subject to the penalties provided by law for a similar failure by a natural person in listing his own property.

§ 3. Exemption of Stockholders.—The individual stockholders of a corporation, at least one-fourth of whose total property is taxable in Kentucky, shall not be required to list their shares for taxation so long as the corporation pays taxes on all its property in Kentucky (including the corporate franchise when the franchise is required to be assessed), provided the shareholder furnishes satisfactory proof to the taxing authorities that at least one-fourth of the total property of such corporation is taxed in Kentucky.

§ 4. Property Subject to Local Taxation.—All property subject to taxation for State purposes as provided in section 4020, Kentucky Statutes, shall be subject also to taxation in the county, city, school, or other taxing district, in which same has a taxable situs, except the following classes of property which shall be subject to taxation for State purposes only.

Provided such property is first listed for State purposes, and in the event said property is not so listed, then the said property shall be subject to taxes for the county, city and school district in which same has a taxable situs, for the year in which same is taxable, and said property may be retrospec-

tively assessed in the same manner in which other property locally taxable is retrospectively assessed.

(1) Farm implements and farm machinery owned by a person actually engaged in farming and used in his farm operations.

(2) Machinery and products in course of manufacture of persons, firms, or corporations, actually engaged in manufacturing, and their raw material actually on hand at their plants for the purpose of manufacture.

(3) Money in hand, notes, bonds, accounts and other credits, whether secured by mortgage, pledge or otherwise, or unsecured. Shares of stock not relieved from assessment under section 3 of this act; provided, however, that nothing in this section shall forbid local taxation of franchises of corporations or of the shares of banks, trust companies, or combined banks and trust companies doing business in Kentucky, or domestic life insurance companies.

And provided, further, every State bank and trust company incorporated under the laws of this Commonwealth, and every National bank doing business therein and located in any county, city, town or taxing district in this Commonwealth shall make to the assessing officer of the county, city, town or taxing district a report showing the following facts, to-wit: The name and postoffice address of the bank or trust company; the names of the president, cashier and board of directors thereof; the number of shares of stock, and the par and market value of each share; the amount of surplus fund and undivided profits; the amount of its deposits; the amount of cash on hand; the amount of bonds and other securities held by it; the amount loaned on mortgages and the amount of its loans and discounts, the amount of value of all real estate situated in this Commonwealth, held and owned by the bank or trust company on the first day of September of each year; and such other information as may be required. The assessing officer of the county, city, town or taxing district wherein any trust company, State and National bank is sit-

uated, shall assess the shares of such trust company, State and National bank for taxation for State, county, city, town and taxing district purposes. Each bank and trust company shall be entitled to have deducted from the total valuation placed on its shares by said board the assessed value of its real estate in this State. It shall be the duty of the trust company and banks to list with the county assessor of each county, and with the assessing officer in each city, town and taxing district its real estate and pay the taxes thereon to the sheriff and to the collecting officer of each city, town and taxing district, and such officer shall make out and return the assessment to the proper authorities of the county, city, town or taxing district, at the same time and manner as prescribed by law for the return of the assessment of personal property therein.

The equalization, collection, penalties and laws relating thereto, now provided by law for other personal property in the county, city, town or taxing district, shall apply in like manner to the collection of the taxes herein provided for: Any county, city, town or taxing district, not now having the right to collect such taxes by suit, is hereby authorized and empowered so to do. Nothing herein shall be construed to repeal or amend chapter thirty-three of the Acts of 1904, approved March 18, 1904, entitled, "An act to amend the revenue laws of the cities of the first class so as to carry into effect the amendment of section 181 of the present Constitution.

§ 5. Report of Mortgage Assignments Required—Penalty.—Every bank, trust company or combined bank and trust company doing business in Kentucky shall on or before November 1st of each year file with the Tax Commission a report verified by the oath of its president, vice-president or cashier showing as of September 1st:

(a) A list of the notes, bonds or other evidences of indebtedness secured by mortgage or other recorded instrument standing in its name of record, which it has assigned during

the preceding year without transferring same of record, the amount of each, and the name and address of the person to whom each was assigned; provided, that where the name and address is given of the transferee holding same on September 1st of any year, any previous transfers of said securities during that year need not be furnished.

(b) A list of the mortgages assigned of record to it during the preceding year with its knowledge or consent, where it has not become the absolute owner of the debt secured thereby standing in its name on September 1st, the amount of each of such mortgages and the name and address of each of such assignors; provided, any mortgages assigned to it as aforesaid during any year and paid and released of record prior to September 1st need not be included in such report.

Provided, however, that the reports required under clause (a) or clause (b) need not include either sales or pledges from one bank, trust company or combined bank and trust company to another bank, trust company, or combined bank and trust company.

Provided, further, the provisions of this section shall not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business.

The information thus obtained shall be communicated by the Tax Commission to the assessor and board of supervisors of the respective counties in which the true owners of such debts reside. Failure to file such reports shall be punishable by a fine of not less than fifty nor more than one hundred dollars and each day's delay or failure to file such report shall constitute a separate offense. Wilful false statement in such reports shall be punishable as false swearing.

Any person, firm or corporation which shall transfer or assign of record any mortgage note, or bond or other evidence of indebtedness, secured by any recorded instrument, for the sole purpose of evading the taxes thereon, shall be guilty of a misdemeanor and punishable by fine of not less than one

hundred ($100.00) nor more than one thousand ($1,000.00) dollars.

§ 6. Omitted Property—Penalty—Limitation.—When any money in hand, notes, bonds, accounts, or other credits, secured or unsecured, or shares of stock liable to assessment shall in any one year be omitted from assessment, under the provisions of this act, it may at any time not later than five (5) years thereafter, be assessed retrospectively in the manner provided by sections 4258 to 4267, Kentucky Statutes, except that, in addition to the penalty prescribed by those sections, a penalty of one hundred per cent. of the amount of the taxes and interest at six per cent. per annum from the time the taxes should have been paid, shall be recovered. Said additional penalty and interest shall be paid into the State Treasury.

Provided, however, that any of the personal property described in this section wilfully omitted from assessment under the provisions of this act, may be retrospectively assessed for State purposes only at any time within ten years, but in such proceedings for retrospective assessment the burden of proof shall be upon the Commonwealth.

Provided, further, that after September 1st, 1917, no action shall be commenced nor proceeding taken on behalf of the State or any county, city, town, or taxing district to assess for taxation for any period prior to September 1st, 1917, any personal property described in this section required to be listed for taxation which had theretofore been omitted or which may be claimed to have been omitted, if such property has been so listed for taxation as of September 1st, 1917; nor shall any pending action, prosecution, or proceeding be amended so as to include any such personal property listed as of said date.

§ 7. Failure to List Choses in Action a Bar to Collection.—In addition to the penalties provided in the preceding section, failure to list any note, bond, account, or other credit, shall be a bar to any action upon the same in any court and

may be pleaded as a complete defense. But the holder thereof may at any time pay all taxes, penalties and accrued interest and thereupon be relieved from the defense above provided.

§ 8. Fiduciaries—Their Reports and Examination of Their Records.—Every executor, administrator, guardian, trustee, trustee in bankruptcy, receiver, or other person acting in a fiduciary capacity, shall, as soon as possible after his qualification as such, file with the Tax Commission a sworn inventory showing in detail the amount and character of personal property which has come to his hands. Such inventory need not be filed with the Tax Commission if it has been filed as a public record in the court in which the fiduciary qualifies.

It shall be the duty of the Tax Commission, assessors, and county boards of supervisors, to examine the books and accounts of administrators, executors, guardians, trustees, and all others acting in a fiduciary capacity and said officers are hereby given the express authority and power to make such examination. No such fiduciary shall receive a final discharge until he has satisfied the court settling his accounts that all taxes against the estate have been paid.

§ 9. Mortgage Recording Tax.—The word "mortgage" as used in this section shall include any instrument creating or evidencing a lien of any kind upon property given or taken as security for debt and shall include vendor's liens and executory contracts for the sale of property under which the vendee is entitled to the possession thereof.

A tax of twenty-five (25) cents is hereby imposed upon each one hundred dollars ($100.00) or fraction thereof of indebtedness which is, or may be, in any contingency, secured by any mortgage of property in this State, which mortgage shall be lodged for record after this act goes into effect, where the indebtedness does not mature within five years. If any such mortgage includes property outside of the State, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the property in this State in-

cluded therein bears to the whole of the property included therein. The county clerk first receiving such instrument for record shall determine the amount of such tax from affidavits of the mortgagor or its officers as to such proportionate value or from other satisfactory evidence.

If a mortgage is made to a mortgagee in trust to secure the payment of bonds or other obligations to be issued thereafter, a statement may be incorporated therein of the amount and description of such obligations already issued or to be issued forthwith, and the tax to be paid on filing such mortgage for record or registration shall be computed upon the amount so stated. Such statements shall be binding and conclusive upon all persons claiming through or under the mortgage, and no additional obligations shall be issued or certified by the trustee until the additional tax thereon shall have been paid and the receipt of the proper county clerk issued therefor, and recorded upon the margin of the record of said mortgage.

If any such mortgagor shall issue or if any such trustee shall certify or aid in the issuance of any such obligations without the payment of the tax as herein provided, they shall each be subject to a penalty of five times the amount of such tax that should have been paid.

The tax imposed by this act shall be paid to the clerk of the county court in whose office said mortgage is first lodged for record, at or before the time of lodging same for record. The clerk shall thereupon endorse his receipt upon said instrument and such receipt shall be recorded with said instrument, and shall be conclusive proof of the payment of said tax, and shall authorize the further record of such instrument in any other county, without repayment of such tax. The form of such receipt shall be in substance: "Recording tax hereon of ..... dollars paid."

The clerk on or before the tenth day of each month transmit to the Auditor the amount of such taxes collected by him within the preceding calendar month, less the amount

of his commissions now allowed him on collections of revenue. And the entire revenue from the mortgage recording tax shall be credited to the sinking fund.

The recording tax herein provided shall be in addition to the annual tax for State purposes provided in the preceding sections of this act; provided, however, the recording tax herein provided shall be the only tax paid on mortgages beneficially owned by persons or corporations not resident in this State.

§ 10. That all railroads operating in Kentucky shall furnish to the State Tax Commission of Kentucky upon its request, a true and correct copy of all printed or written report or reports to their stockholders of net income or earnings for the year ending June 30th, of the year in which the assessment is made, also will furnish to said commission upon its request, a true and correct copy of all their printed or written reports of net income or earnings furnished to the Interstate Commerce Commission for the year ending June 30th, of the year in which the assessment is made, and upon a failure of any such railroad company operating in Kentucky to comply with the provisions of this act it shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than five hundred and not more than ten thousand dollars and any officer of such company knowingly making false statements or statements relative to said report or reports shall be subject, upon conviction, to the penalties provided under the felony laws of this State.

§ 11. Repealing Clause.—Sections 4019, 4085, 4088, 4092a, 4092b, 4092c, and 4092d, Kentucky Statutes, Carroll's 1915 edition, are hereby repealed. All other laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Together with the amendments proposed thereto by the Senate, and concurred in by the House.

Said motion was agreed to.

(For said Senate amendments proposed to House Bill 2, and concurred in by the House, see Journal of April 10th.)

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with a provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Wm. Gearheart	A. J. Oliver
Geo. B. Barrett	W. G. Gooch	William A. Perry
C. H. Bays	J. S. Hall	Geo. L. Pickett
G. G. Brashear	W. C. G. Hobbs	W. A. Price
Frank J. Brown	A. B. Holland	J. D. Pumphrey
E. Bullock	J. M. Howell	D. S. Richardson
Henry A. Cannon	R.B.Hutchcraft,Jr.	Lewis Ryans
Glover H. Cary	R. B. Jackson	Joe Schneider
A. S. Cooper	J. M. Johnson	E. D. Smith
S. B. Coleman	T. R. Jones	Claude B. Smith
W. P. Cropper.	Wm. J. Kuh	John W. Snider
James S. Cruse	W. T. Lasley	Adam Spahn
Harry C. Cummins	Dr. J. E. Lilly	Thomas Spurrier
S. C. Dobbs	Dr. C. W. Mathers	F. C. Trivette
Jas. R. Dorman	Jacob Metzger	D. B. Tyra
Thomas A. Dover	Harry J. Meyers	J. W. Wall
W. E. Dowling	G. B. Moores	Frank M. White
William Duffy	B. F. McAtee	Louis E. Yewell
Odie Duncan	E. B. McGlone	E. G. Young
J. R. Durham	C. B. Nichols	
T. T. Gardner	S. M. O'Brien	—61

Those who voted in the negative were—

H. F. S. Bailey	Hiram Brown	L. B. Hamilton
Chas. D. Bratcher	Frank C. Greene	W. B. Harvey
W. H. Brown	C. H. Grimes	David J. Howard

H. Clay Kauffman	A. B. Pieratt	Ed. D. Stone
Claude D. Minor	Harry P. Purnell	R. C. Tartar
S. Montgomery	Richard Radcliffe	J. Wood Vance
W. J. McMurray	John T. Roach	J. D. Wills
L. T. Neat	L. M. Smith	M. O. Wilson

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Mr. Gardner moved that the vote by which House Bill 2, was finally passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The Senate was notified that the House refused to concur in amendments 4 and 7, proposed by the Senate to House Bill 3.

Mr. Minor moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

FRIDAY, APRIL 13, 1917.

The House was opened with prayer by the Rev. John J. Gravatt, Pastor of the Episcopal Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bill was introduced, ordered printed, and referred as follows, viz.:

By Mr. Joe Schneider:

H. B. 63. An Act to raise revenue by providing for an annual license tax on local agents of foreign laundries and dry-cleaning establishments.

To the Committee on Revenue and Taxation.

Mr. Price offered the following resolution, viz.:

H. Res. 2. Resolution to pay ministers for their services in opening the House of Representatives and Senate with prayer.

Whereas, the pastors of the several churches of the city of Frankfort have shown great interest and kindness, and have been prompt in complying with the request of the General Assembly to open each day's session with prayer; therefore,

Be it resolved by the House of Representatives, the Senate concurring, that the sum of six hundred and fifty dollars be, and it is hereby appropriated out of any money in the treasury, not otherwise appropriated, to pay the said ministers for their said services. The chief clerks of the House and Senate will draw vouchers on the Auditor for one hundred dollars each in favor of six of said ministers and for fifty dollars in favor of the other, Rev. J. Carleton Pelgrim.

Ordered, that said resolution be referred to the Committee on Appropriations.

Mr. Greene offered the following resolution, viz.:

Whereas, the patriotic demonstration held in this House chamber on April 11th, 1917, was a great success, and whereas, the Kentucky University cadet band contributed much to said occasion,

Be it resolved by the House of Representatives of Kentucky, that the Kentucky University cadet band be extended a unanimous vote of appreciation, and a certified copy of this resolution be forwarded to the said band, care of Kentucky University, Lexington.

Said resolution was adopted.

Mr. Greene offered the following resolution, viz.:

Whereas, the patriotic demonstration held in this House chamber on April 11, 1917, was a great success; and,

Whereas, Mrs. Wm. Cromwell so ably assisted the House and Senate program committees and was assisted by Miss Lucy Chinn, Mrs. Geo. Gayle, Mrs. James Hughes, Miss Willanna Smith, Mrs. Chas. Irion, Miss Stella Shaw, Mrs. Edwin M. Dryden, Mrs. J. T. McGlothlin, Mrs. Frank Hewitt, Mrs. James Whitney, Mrs. W. H. Kidd, Mrs. Ralph Wilson, Miss Jane Hayden, Miss Lillian Mitchell, Mrs. Geo. T. Weitzel, Mrs. James Elliott, Miss Julia Johnson, Miss Beuhler Loder, Mrs. William Cannon, Miss Florence Martin, Miss Cheatham Rodman, Senator W. E. Rogers, Senator Robert Scott, Mr. Richard McClure, Mr. W. H. Vanwinkle, Mr. Ike Kennedy, Mr. John Rogers, Mr. Earl Rogers, Mr. Harry K. Rogers, Mr. J. E. Barton, Mr. Joe Davis, Mr. Church J. Jones, Mr. L. F. Farmer, Mr. Beckner, Mr. Duane Rogers, Mr. James Roberts, Mr. William Clayton and Mr. Stanley Stagg;

Be it resolved by the House of Representatives of Kentucky that a vote of hearty appreciation be accorded Mrs. Cromwell and all who assisted, including the Frankfort Lodge of Elks.

Said resolution was adopted.

The committee to which the same had been referred reported for adoption and concurrence by the House a resolution of the following title, viz.:

S. Res. 2. Resolution providing for the purchase of

copies of the Legislative Digest, adopted at the session of 1916 as the official publication of this General Assembly, for the members of the General Assembly and certain officials.

Whereas, it is a matter of importance and convenience that each Senator and Representative be advised as to the various and detailed steps of legislation; and,

Whereas, this General Assembly at its regular session in 1916 approved and adopted as its official publication "The Legislative Digest," a publication under the editorship and management of competent and experienced persons, the purpose of which is to fully advise from day to day the officials and public of the Commonwealth as to the matter affecting them in an intelligent, ordinary and prompt manner; therefore,

Be it resolved, by the Senate of Kentucky, the House of Representatives concurring, that the publishers of the Legislative Digest are hereby directed to furnish daily a copy to each member and chief clerks of the General Assembly, and to the heads of each State Department during the time of this special session; that the publishers are allowed the sum of $3.00 for each subscription for the session, and the Auditor of Public Accounts is directed to draw his warrant upon the Treasurer for said amount when such service has been concluded.

Mr. Spahn moved that said resolution be adopted.

Said motion was agreed to.

Upon the concurrence by the House in said Senate resolution, the yea and nay vote taken were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Frank J. Brown	Henry A. Cannon
C. H. Bays	W. H. Brown	A. S. Cooper
G. G. Brashear	E. Bullock	W. P. Cropper

James S. Cruse	W. R. Lyon	Joe Schneider
S. C. Dobbs	Dr. C. W. Mathers	L. M. Smith
Jas. R. Dorman	Jacob Metzger	Claude B. Smith
William Duffy	Claude D. Minor	John W. Snider
J. M. Elliston	G. B. Moores	Adam Spahn
W. G. Gooch	John T. Murphy	Thomas Spurrier
Frank C. Greene	B. F. McAtee	Bannie Tabor
L. B. Hamilton	E. B. McGlone	R. C. Tartar
W. C. G. Hobbs	W. J. McMurray	F. C. Trivette
David J. Howard	C. B. Nichols	D. B. Tyra
R. B. Jackson	S. M. O'Brien	J. Wood Vance
J. M. Johnson	Geo. L. Pickett	Frank M. White
T. R. Jones	A. B. Pieratt	J. D. Wills
W. H. Jones	W. A. Price	M. O. Wilson
H. Clay Kauffman	Richard Radcliffe	E. G. Young
Wm. J. Kuh	John T. Roach	
Dr. J. E. Lilly	Lewis Ryans	—58

Those who voted in the negative were—

Chas. D. Bratcher	S. Montgomery	J. H. Thompson
H. C. Cummins	Harry P. Purnell	J. W. Wall
C. H. Grimes	Ed. D. Stone	—8

And so said resolution was concurred in.

Mr. Mathers moved that the House rules be suspended.

Said motion was agreed to.

Mr. Mathers moved that the House take up for consideration, with the Senate amendments proposed thereto, House Bills 10 and 15.

As an amendment to said motion Mr. Hobbs moved that the House take from the orders of the day and place upon its passage House Bill 42.

Said motion was disagreed to.

The motion made by Mr. Mathers was then agreed to.

Mr. Howard noted the hour, viz.: 10:30, for the special order, viz.: House Bill 4.

In accordance with the motion made by Mr. Mathers, the House took up for consideration a bill of the following title, viz.:

H. B. 10. An Act to provide revenue by taxation for the improvement and construction of the public roads and bridges of the county.

With Senate amendments proposed thereto.

(For said bill see Journal of March 27th.)

The Senate amendments proposed to said bill are as follows, viz.:

1. Amend House Bill 10, section 1, line 3, by striking out the word "property."

2. Amend House Bill 10, section 1, line 4, by adding after the word "dollars" the following, viz.: "On all property subject by law to local taxation."

Said amendments were concurred in.

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	L. B. Hamilton	Geo. L. Pickett
H. F. S. Bailey	W. C. G. Hobbs	W. A. Price
C. H. Bays	David J. Howard	J. D. Pumphrey
Chas. D. Bratcher	J. M. Howell	Harry P. Purnell
G. G. Brashear	Chas. L. Hunter	Richard Radcliffe
Frank J. Brown	R.B.Hutchcraft,Jr.	D. S. Richardson
W. H. Brown	R. B. Jackson	John T. Roach
Hiram Brown	T. R. Jones	Lewis Ryans
E. Bullock	W. H. Jones	Joe Schneider
Henry A. Cannon	Wm. J. Kuh	E. D. Smith
A. S. Cooper	Dr. J. E. Lilly	John W. Snider
S. B. Coleman	Dr. C. W. Mathers	Adam Spahn
W. P. Cropper	Jacob Metzger	Thomas Spurrier
Harry C. Cummins	Harry J. Meyers	Ed. D. Stone
S. C. Dobbs	Claude D. Minor	Bannie Taber
Jas. R. Dorman	G. B. Moores	R. C. Tartar
Thomas A. Dover	John T. Murphy	J. H. Thompson
William Duffy	B. F. McAtee	D. B. Tyra
J. R. Durham	E. B. McGlone	J. W. Wall
J. M. Elliston	W. J. McMurray	Frank M. White
W. G. Gooch	C. B. Nichols	M. O. Wilson
Frank C. Greene	S. M. O'Brien	E. G. Young
C. H. Grimes	William A. Perry	—68

Those who voted in the negative were—

H. Clay Kauffman	L. T. Neat	A. B. Pieratt
S. Montgomery		—4

Mr. Radcliffe moved that the vote by which said bill was finally passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

In accordance with a motion heretofore made by Mr.

Mathers the House then took up for consideration a bill of the following title, viz.:

H. B. 15. Live stock shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

Together with the Senate amendments proposed thereto.

(For said bill see Journal of March 28th.)

The amendments proposed thereto by the Senate are as follows, viz.:

1. Amend House Bill 15, section 1, line 2, by striking out the word "one" and insert in lieu thereof the word "ten."

2. Amend House Bill 15, page 2, section 1, line one, by adding after the word "shall" in the printed bill the following language, viz.: "be taxed for all local purposes at the rate fixed by law for the taxation of other property, but shall * *."

3. Amend title of House Bill 15 by striking out all words beginning with the word "live" and ending with the word "value" inclusive, and substituting therefor the following: "An act relating to revenue and taxation and fixing the rate of taxation on live stock for state purposes."

Mr. Mathers moved that said Senate amendments be taken up and considered in the order in which they come.

Said motion was agreed to.

Mr. Mathers moved that the House non-concur in Senate amendment 1, to House Bill 15.

Said motion was agreed to.

Said amendment 1 was non-concurred in.

Mr. Mathers moved that the House concur in Senate amendment 2, to House Bill 15.

Said motion was agreed to.

Said Senate amendment 2 to House Bill 15 was concurred in.

Mr. Hobbs moved that the House postpone the consideration of Senate amendment 3 to House Bill 15.

Said motion was agreed to.

Mr. Mathers moved that the House notify the Senate that the House had non-concurred in Senate amendment 1 to House Bill 15.

Said motion was agreed to.

Mr. Spurrier moved that House Bill 9 be made a special order for Tuesday next at 10:30 a. m.

Said motion was agreed to.

Mr. Howard moved that the consideration of House Bill 4 be postponed until House Bill 49 is disposed of.

Said motion was agreed to.

Mr. Lyon moved that the rules be suspended, and House Bill 42 be taken from the orders of the day and placed upon its passage.

Said motion was disagreed to.

Mr. Meyers moved that when this House adourns today it be to meet on Monday next at 1 o'clock p. m.

As an amendment to said motion Mr. Hutchcraft moved that when this House adjourns today, it adjourn out of respect to the memory of the Honorable James E. Stone, former Chief Clerk of this House, whose death has just been announced, and to meet on Monday next at 1 o'clock p. m.

Said motion by way of amendment was agreed to.

Said motion made by Mr. Meyers, as amended by Mr. Hutchcraft, was then agreed to.

Mr. Hiram Brown moved that the Speaker appoint a committee to draft suitable resolutions on the death of the Hon. James E. Stone, Ex-Clerk of the House.

Said motion was agreed to.

In accordance with said motion, the Speaker appointed Messrs. Hiram Brown, Hutchcraft and O'Brien as such committee.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the act.

Mr. McGlone moved that House Bill 49 be made a special order for Tuesday next at 11:30 a. m.

Said motion was agreed to.

Mr. Tyra moved that House Bill 30 be made a special order for Wednesday next at 2 o'clock p. m.

Said motion was disagreed to.

Mr. Bailey moved that this House do now resolve itself into a committee of the whole for the purpose of hearing Senator Brock discuss the subject of taxation applicable to the coal industry of the State.

Said motion was agreed to.

Thereupon, the House resolved itself into a committee of the whole for the purpose aforesaid.

Mr. Speaker designated Mr. Price to preside as chairman of the committee of the whole.

Mr. Speaker Duffy vacated the chair.

Mr. Price, designated by the Speaker as chairman of the committee of the whole, took the chair and presided as such chairman.

After a time Mr. Minor moved that the committee of the whole do now rise and report.

Said motion was agreed to.

Thereupon, the Speaker of the House resumed the chair.

Mr. Price, chairman of the committee of the whole, reported that said committee had heard Senator Brock discuss the subject of taxation relative to the coal industry of the State, and asked that said committee be discharged.

Said report was received and agreed to.

And then the House was in order.

A message was received from the Senate, through a conference committee, appointed by that body, composed of Senators Combs, Ford and Bradley, notifying the House that they had refused to recede from the amendments, 4 and 7, proposed by the Senate to House Bill 3, and asked for a conference with the House as to said Senate amendments.

Mr. Hutchcraft moved that a conference committee of three from the House be appointed to confer with a like committee from the Senate on House Bill 3 and amendments proposed thereto by that body.

Said motion was agreed to.

In accordance with said motion, Messrs. Pickett, Hutchcraft and McGlone were appointed as such committee.

The following pairs were sent to the clerk's desk, viz.:

I, John S. Webb, do hereby pair with R. J. Radcliffe on House Bill 4. If I was present I would vote no, and Mr. Radcliffe, if voting, would vote yes.

JOHN S. WEBB,
RICHARD RADCLIFFE.

I, Wm. Gearheart, pair with W. H. Brown on House Bill 4. If I were here I would vote no and Mr. Brown would vote yes.

WM. GEARHEART,
W. H. BROWN.

In accordance with a motion heretofore made, the House then took up for consideration a bill of the following title, viz.:

H. B. 4. An Act providing for a license tax on persons, firms, associations and corporations engaged in the business of mining coal; pumping, extracting and producing crude oil from the earth; and pumping, extracting and producing natural gas from the earth.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every person, firm, association or corporation engaged in the business of mining coal; or engaged in the business of pumping, extracting or producing crude oil from the earth; or engaged in the business of pumping, extracting or producing natural gas from the earth in this Commonwealth for sale shall pay into the treasury of the Commonwealth an annual license tax of two (2) cents on each ton of coal so mined; an annual license tax of two (2) cents on each barrel of crude oil so pumped, extracted or produced, and an annual license tax of one (1) cent on each 10,000 cubic feet of natural gas so pumped, extracted or produced.

§ 2. On or before the 10th day of January each year, each person, firm, association or corporation engaged in the mining of coal, or engaged in pumping, extracting or producing crude oil; or engaged in pumping, extracting or producing natural gas in this Commonwealth for sale, shall make and file with the Auditor of the State a sworn report of the total number of tons of coal mined; the total number of barrels of crude oil pumped, extracted or produced; and the total number of cubic feet of natural gas pumped, extracted or produced by him or them during the calendar year ending December 31st last passed, and said sworn report shall name and designate the mine or mines from which said coal was mined; the wells and leases from which said crude oil was pumped, extracted or produced, and the wells and leases from which said natural gas was pumped, extracted or produced. Such

person, firm, association or corporation shall, at the time of filing said sworn report, pay to the Auditor of State the amount of said tax as herein provided, and the Auditor shall pay the same into the Treasury of the Commonwealth.

§ 3. Any person, firm, association or corporation that shall fail or refuse to make or file with the Auditor a sworn report herein required, by the time specified, or who shall fail or refuse to pay the license tax herein provided for, at the time designated, shall be guilty of a misdemeanor, and upon conviction in the Franklin Circuit Court, shall be fined five hundred dollars for each day of such delinquency, but such fine shall not abate the said license tax or any part thereof, and the Auditor shall proceed to collect such taxes in the same manner as provided by law for the collection of other delinquent taxes.

Mr. Duncan moved that the speeches of members desiring to discuss House Bill 4 be limited to forty-five minutes on each side.

As an amendment to said motion, Mr. Spahn moved that the speeches be limited to thirty minutes on each side.

Said motion made by Mr. Spahn was disagreed to.

Said motion made by Mr. Duncan was disagreed to.

Mr. Mathers moved that House Bill 4 be considered section by section.

Said motion was disagreed to.

Mr. Duncan moved that the session be extended until the matter under consideration is disposed of.

Said motion was agreed to.

Mr. Kauffman offered an amendment to House Bill 4.

Mr. Price offered an amendment to House Bill 4.

Mr. Meyers moved that House Bill 4, and all pending amendments, be laid on the table.

The yeas and nays being required on said motion by Messrs. Meyers and Howard, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	J. M. Elliston	A. J. Oliver
H. F. S. Bailey	L. L. Embrey	William A. Perry
C. H. Bays	W. G. Gooch	D. S. Richardson
Chas. D. Bratcher	C. H. Grimes	Lewis Ryans
G. G. Brashear	J. S. Hall	Adam Spahn
E. Bullock	Chas. L. Hunter	Thomas Spurrier
Henry A. Cannon	R. B. Jackson	Ed. D. Stone
Glover H. Cary	T. R. Jones	Bannie Tabor
A. S. Cooper	W. H. Jones	R. C. Tartar
W. P. Cropper	W. T. Lasley	J. H. Thompson
James S. Cruse	Dr. J. E. Lilly	F. C. Trivette
S. C. Dobbs	Jacob Metzger	D. B. Tyra
Thomas A. Dover	Harry J. Meyers	J. W. Wall
W. E. Dowling	G. B. Moores	Frank M. White
William Duffy	E. B. McGlone	E. S. Wood
Odie Duncan	S. M. O'Brien	Louis E. Yewell

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Those who voted in the negative were—

Frank J. Brown	J. R. Durham	David J. Howard
Hiram Brown	T. T. Gardner	J. M. Howell
S. B. Coleman	Frank C. Greene	R.B.Hutchcraft,Jr.
R. T. Crowe	L. B. Hamilton	J. M. Johnson
H. C. Cummins	W. C. G. Hobbs	H. Clay Kauffman
Jas. R. Dorman	A. B. Holland	Wm. J. Kuh

W. R. Lyon	C. B. Nichols	L. M. Smith
Dr. C. W. Mathers	Geo. L. Pickett	E. D. Smith
Claude D. Minor	A. B. Pieratt	Claude B. Smith
S. Montgomery	W. A. Price	John W. Snider
John T. Murphy	J. D. Pumphrey	J. Wood Vance
B. F. McAtee	Harry P. Purnell	J. D. Wills
W. J. McMurray	John T. Roach	M. O. Wilson
L. T. Neat	Joe Schneider	E. G. Young

—42

And so said motion was agreed to.

Mr. Meyers moved that the House do now adjourn.

Said motion was agreed to.

And then the House adjourned until 1 o'clock p. m., Monday next.

MONDAY, APRIL 16, 1917.

The House was opened with prayer by the Rev. Benjamin Andres, Pastor of the Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of last Friday's proceedings was dispensed with, and same was approved.

Mr. Crowe offered the following resolution, viz.:

Whereas, Hon. Carl S. Vrooman, First Assistant Secretary of Agriculture, is in the city of Louisville, on a mission of vital importance, that of conserving and production of food supply; and,

Whereas, our State is an agricultural state, having a

varied soil, capable of wonderful production and resources, and it is our patriotic duty and pleasure to serve the nation to the greatest advantage, and it is with pride that we offer our resources to the nation; therefore,

Be it resolved by the House of Representatives of Kentucky:

§ 1. That the Hon. Carl S. Vrooman, be invited to address the House of Representatives on Tuesday, April 17, at 10:15 a. m., on the subject of production and conservation of the nation's food supply, and that the House invite the Senate.

Said resolution was adopted.

Mr. Crowe moved that the Speaker appoint a committee of three to invite the Senate to sit in the House chamber at the time the Hon. Carl S. Vrooman addresses the house on the subject of "Production and Conservation of the Nation's Food Supply."

Said motion was agreed to.

In accordance with said motion the Speaker appointed Messrs. Crowe, Dowling and Gardner as such committee.

After a time said committee, appointed to invite the Senate to hear the Hon. Carl S. Vrooman, reported that they had performed that duty, and that the Senate had accepted said invitation.

The committee to which the same had been referred reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 26. An Act to provide for a license tax on soda fountains, and for selling soft drinks.

By same:

H. B. 31. An Act providing for license on billiard tables, ten pin and box ball alleys, hack lines hauling passengers for pay, selling of oil in less than barrel lots or selling and delivering of oil by retail.

Said bills were reported without expression of opinion.

The Speaker stated: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

The Committee on Revenue and Taxation also reported the following bill:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 57. An Act imposing a license tax on all moving picture films exhibited in Kentucky; creating a board of censors to inspect same; defining the duties and powers and fixing the compensation of the members of said board, and imposing penalties upon the persons exhibiting any such pictures without such inspection, and the payment of the said license tax, and for any violation of this act.

Said bill was reported without an expression of opinion.

The Speaker stated the question: Shall said bill be given its first reading?

Mr. Spahn moved that said bill be refused its first reading.

The yeas and nays being required on said motion by Messrs. Spahn and Meyers, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Frank C. Greene	Richard Radcliffe
C. H. Bays	J. S. Hall	John T. Roach
Frank J. Brown	L. B. Hamilton	Joe Schneider
W. H. Brown	W. C. G. Hobbs	L. M. Smith
Hiram Brown	A. B. Holland	John W. Snider
E. Bullock	David J. Howard	Thomas Spurrier
Henry A. Cannon	R.B.Hutchcraft,Jr.	Ed. D. Stone
Glover H. Cary	J. M. Johnson	R. C. Tartar
A. S. Cooper	T. R. Jones	F. C. Trivette
S. B. Coleman	W. H. Jones	J. Wood Vance
R. T. Crowe	W. T. Lasley	J. W. Wall
Harry C. Cummins	W. R. Lyon	W. M. Webb
S. C. Dobbs	Dr. C. W. Mathers	Frank M. White
Thomas A. Dover	E. B. McGlone	J. D. Wills
W. E. Dowling	C. B. Nichols	M. O. Wilson
T. T. Gardner	A. B. Pieratt	Louis E. Yewell
W. G. Gooch	Harry P. Purnell	—50

Those who voted in the negative were—

G. G. Brashear	Wm. J. Kuh	S. M. O'Brien
William Duffy	Dr. J. E. Lilly	W. A. Price
L. L. Embrey	Harry J. Meyers	Adam Spahn
C. H. Grimes	B. F. McAtee	J. H. Thompson
Chas. L. Hunter	W. J. McMurray	—14

And so said motion was disagreed to.

Ordered, that said bill be given its first reading.

Said bill was read the first time at length, and ordered to be placed in the calendar.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 54. An Act declaring oil after it is taken from the earth to be personal property, and assessing a tax.

H. B. 59. An Act relating to revenue and taxation, fixing amount of commissions of persons, firms or corporations selling combination or French pools; requiring a part of such commissions to be paid to the State; requiring a license tax to be paid by persons engaged in said business; providing for the inspection and supervision of books and papers by the Auditor; requiring reports; fixing fines and penalties, and repealing existing laws.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 42. An Act to repeal and re-enact section 4258, Kentucky Statutes, edition 1915, relating to revenue agents and their supervision.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 4258, Kentucky Statutes, edition 1915, be and the same is hereby repealed and re-enacted so that when same is re-enacted it will read as follows:

§ 4258. The Auditor of Public Accounts may appoint a revenue agent in each county of this Commonwealth, and

may, in addition, appoint not exceeding four revenue agents from the state at large, whose term of office shall be the same as that of the Auditor, and expire at the same time, unless they or any one of them are removed by him. It shall be the duty of the State Tax Commission to supervise the accounts of each revenue agent in the State. It shall be the duty of each revenue agent before instituting any action or proceeding which he is authorized by law to institute to file a copy of same with the State Tax Commission and accompany same with a verified statement of the facts upon which it is based, and no action or proceeding shall be instituted by any revenue agent until same is approved by the State Tax Commission or the Auditor of Public Accounts. No action or proceeding shall be settled by any revenue agent except by judgment in open court, and no compromise or agreed judgment shall be entered in any such action or proceeding until there is filed with the State Tax Commission a statement verified by said revenue agent, stating the reasons why a compromise or agreed judgment should be entered, and shall further state that no agreement of settlement other than the one stated in the report has been directly or indirectly entered into by him or any one for him, and that said proposed settlement is for the best interest of the Commonwealth, and any false statement in said verified report knowingly made by said revenue agent shall be false swearing and punished as such upon indictment by the grand jury of the county in which said affidavit was made. Upon receiving said report the State Tax Commission shall investigate the action or proceeding in which it is proposed to enter a compromise or agreed judgment, and if satisfied it is for the best interest of the Commonwealth to agree to same, the commission shall approve same and send it to the revenue agent who shall file same in the court in which said action or proceeding is pending, and the same shall authorize the court, as far as the Commonwealth is concerned, to enter said compromise or agreed judgment. It shall be the duty of the State Tax Com-

mission to examine the books and accounts of said agents at any time it is deemed proper, and said books and accounts shall at all times be open to the inspection of the Commission, or any representative of the commission. The commission shall keep a set of books in which shall be kept a list of all actions and proceedings instituted by any revenue agent, together with the final disposition of same, and each revenue agent is directed to report immediately to said State Tax Commission all important steps taken in any action or proceeding on behalf of the Commonwealth. The back tax reserve fund provided for in section 4260, Kentucky Statutes, and chapter 75 of the acts of 1916, shall be paid into the general fund of the State.

§ 2. All acts and parts of acts in conflict herewith are hereby repealed.

Mr. Hutchcraft moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Mr. Meyers moved that House Bill 42, and all pending amendments, be laid on the table.

The yeas and nays being required on said motion by Messrs. Stone and Roach, were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown	T. T. Gardner	Dr. J. E. Lilly
Glover H. Cary	W. G. Gooch	Dr. C. W. Mathers
Harry C. Cummins	A. B. Holland	Harry J. Meyers
S. C. Dobbs	Chas. L. Hunter	B. F. McAtee
Thomas A. Dover	R.B.Hutchcraft,Jr.	S. M. O'Brien
W. E. Dowling	T. R. Jones	William A. Perry
William Duffy	Wm. J. Kuh	Geo. L. Pickett

Richard Radcliffe	L. M. Smith	Adam Spahn
Lewis Ryans	Claude B. Smith	—26

Those who voted in the negative were—

H. F. S. Bailey	W. C. G. Hobbs	Joe Schneider
C. H. Bays	David J. Howard	John W. Snider
G. G. Brashear	J. M. Johnson	Thomas Spurrier
W. H. Brown	W. H. Jones	Ed. D. Stone
Hiram Brown	W. R. Lyon	R. C. Tartar
E. Bullock	W. J. McMurray	J. Wood Vance
A. S. Cooper	L. T. Neat	J. W. Wall
S. B. Coleman	C. B. Nichols	W. M. Webb
L. L. Embrey	A. B. Pieratt	J. D. Wills
Frank C. Greene	W. A. Price	M. O. Wilson
C. H. Grimes	Harry P. Purnell	E. S. Wood
J. S. Hall	D. S. Richardson	Louis E. Yewell
L. B. Hamilton	John T. Roach	—38

And so said motion was disagreed to.

Mr. Lyon moved that House Bill 42 be made a special order for Wednesday next at 10:30 a. m.

Mr. Spurrier moved that this House do now adjourn until 10 o'clock tomorrow morning.

Said last named motion was agreed to.

And then the House adjourned.

TUESDAY, APRIL 17, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, Pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The Committee on Revenue and Taxation, which originated the same, reported a bill of the following title, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 64. An Act to amend article 16, section 1, of chapter 22 of an Act of the General Assembly of 1906, approved March 16th, 1916, relating to "Revenue and Taxation," which same is section 4238 of the Kentucky Statutes (Carroll) 1915, by repealing and re-enacting same.

Ordered, that said bill be given its first reading.

Said bill was read the first time at length and ordered to be placed in the calendar.

The House then took up for consideration from the calendar bills of the following titles, viz.:

H. B. 26. An Act to provide for a license tax on soda fountains, and for selling soft drinks.

H. B. 31. An Act providing for license on billiard tables; ten pin and box ball alleys; hack lines hauling passengers for pay; selling of oil in less than barrel lots or selling and delivering of oil by retail.

H. B. 57. An Act imposing a license tax on all moving picture films exhibited in Kentucky; creating a board of censors to inspect same; defining the duties and powers and fixing the compensation of the members of said board, and imposing penalties upon the persons exhibiting any such

pictures without such inspection, and the payment of the said license tax, and for any violation of this act.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. Crowe moved that the House do now resolve itself into a committee of the whole for the purpose of hearing an address by the Hon. Carl S. Vrooman, First Assistant Secretary of Agriculture, of Washington, D. C., on the subject of production and conservation of the nation's food supply.

Said motion was agreed to.

Thereupon, the House resolved itself into a committee of the whole for said purpose.

The Speaker designated Mr. Cary to preside as chairman of the committee of the whole.

The Speaker then vacated the chair.

Mr. Cary presided as chairman of the committee of the whole.

After a time Mr. Hutchcraft moved that said committee rise and report.

Said motion was agreed to.

The Speaker then resumed the chair.

Mr. Cary, chairman of the committee of the whole, reported that said committee had heard an address delivered

by the Hon. Carl S. Vrooman on the subject of production and conservation of the nation's food supply, and asked that said committee be discharged.

Said report was received and agreed to.

The House was then in order.

Mr. Perry moved that the House extend to the speaker, Hon. Carl S. Vrooman, a rising vote of thanks.

Said motion was unanimously agreed to.

A message was received from the Senate announcing that they had passed bills which originated in the House of the following titles, viz.:

H. B. 28. An Act relating to revenue and taxation, prescribing the manner of taxing surplus, undivided profits and shares of stock in building and loan associations; prescribing by whom said taxes shall be paid; fixing a rate of such taxation, and exempting surplus, undivided profits and shares of stock from local taxation; providing for reports, time and manner of making same, and for payment of tax; prescribing penalties and repealing existing laws.

H. B. 35. An Act to amend and re-enact sections 2992 and 2993, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class.

H. B. 36. An Act to amend and re-enact section 2988, Kentucky Statutes, Carroll's edition, 1915, being a part of the charter of cities of the first class.

A further message was received from the Senate, in writing, as follows, viz.:

"To the House of Representatives:

"The Senate, on April 4th, 1917, adopted the following amendment to section 9 of House Bill 2, viz.:

"Amend section 9 of House Bill 2 as follows: Strike out the word 'twenty-five' and figures '25' in line 6, section 9, and insert in lieu thereof the word 'twenty' and the figures '20.'

"In the certificate to the House of Representatives of the passage of said House Bill 2 with amendments as proposed by the Senate, due to an oversight of the clerks of the Senate, the above amendment was not certified to. The matter was called to the attention of the Senate today and the Senate respectfully asks this honorable body to concur in said amendment."

Mr. Greene offered the following resolution, viz.:

Whereas, death removed from us a beloved brother member of this General Assembly, Senator Thos. Jones Moore, of the county of Breckinridge, on Monday, April 16th, 1917; and,

Whereas, it is the sense of this body that suitable memorial ceremonies be held in the House chamber bearing upon his life; and,

Whereas, it is appropriate that a committee be appointed by the Speaker to draft suitable resolutions upon the death of Senator Moore, and to attend the funeral services at his late home in Breckinridge county;

Be it resolved by the House of Representatives of Kentucky, that upon the appointment of said committees and the holding of said memorial services, this House do adjourn out of respect to Senator Moore until Wednesday morning at 10 o'clock.

Said resolution was adopted.

In accordance with the said resolution the Speaker appointed Messrs. Frank C. Greene, Glover H. Cary and L. M. Smith as a committee to draft resolutions; and Messrs. D. S. Richardson, W. H. Brown and Henry A. Cannon as a committee to attend the funeral in Breckinridge county.

In pursuance to said resolution, memorial services were held, and many eulogies pronounced by the members of the House.

At the close of said memorial services, Mr. Dowling moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned out of respect to the memory of Senator Moore.

WEDNESDAY, APRIL 18, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, Pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The following bills were introduced, ordered printed, and referred as follows, viz.:

By Mr. Hobbs:

H. B. 65. An Act to repeal and re-enact section 6 of House Bill 2 of the extraordinary session of the General As-

sembly held in 1917, relating to limitation as to actions to assess certain property wilfully omitted from assessment.

To the Committee on Revenue and Taxation.

By Mr. Pumphrey:

H. B. 66. An Act to exempt from local taxation and franchise taxes new lines of railroad, for a period of five years after construction.

To the Committee on Revenue and Taxation.

By Mr. L. M. Smith:

H. B. 67. An Act relating to revenue and taxation and providing a license tax to permit soldiers and sailors who are, or likely to be absent on service on election days, to register for the purpose of voting.

To the Committee on Revenue and Taxation.

Mr. Hamilton offered the following resolution, viz.:

Whereas, there is now just six more days until the Legislature adjourns;

Whereas, there are many bills in the orders of the day, and there are many important bills in the calendar;

Be it resolved, that this House begin holding night sessions Wednesday night, April 18th.

Mr. Spahn moved that said resolution be laid on the table.

The yeas and nays being required on said motion by Messrs. Stone and Spahn, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	J. M. Howell	John T. Roach
G. G. Brashear	Chas. L. Hunter	Lewis Ryans
Frank J. Brown	R. B. Jackson	Claude B. Smith
E. Bullock	J. M. Johnson	Adam Spahn
S. B. Coleman	T. R. Jones	R. C. Tartar
W. P. Cropper	W. H. Jones	J. H. Thompson
James S. Cruse	H. Clay Kauffman	D. B. Tyra
H. C. Cummins	Wm. J. Kuh	J. Wood Vance
S. C. Dobbs	Dr. J. E. Lilly	J. W. Wall
Jas. R. Dorman	Jacob Metzger	John S. Webb
Thomas A. Dover	Claude D. Minor	W. M. Webb
W. E. Dowling	G. B. Moores	Frank M. White
William Duffy	W. J. McMurray	J. D. Wills
J. M. Elliston	C. B. Nichols	M. O. Wilson
T. T. Gardner	S. M. O'Brien	E. S. Wood
Wm. Gearheart	A. J. Oliver	Louis E. Yewell
W. G. Gooch	William A. Perry	E. G. Young
W. C. G. Hobbs	W. A. Price	H. C. Duffy
A. B. Holland	J. D. Pumphrey	
David J. Howard	Harry P. Purnell	—57

Those who voted in the negative were—

C. H. Bays	J. S. Hall	A. B. Pieratt
A. S. Cooper	L. B. Hamilton	Joe Schneider
L. L. Embrey	W. R. Lyon	Ed. D. Stone
Frank C. Greene	Dr. C. W. Mathers	—11

And so said motion was agreed to.

Mr. Vance offered the following resolution, viz.:

Whereas, the Legislature of 1916, passed an anti-lobby law for the purpose of letting the people of the State know

what interests are represented here in Frankfort and by whom any interest might be represented; and,

Whereas, it is generally known that many lobbyists whose representation here in Frankfort of any interest should fall within the restrictions of the anti-lobby law by requiring them to register at the Attorney General's office.

Therefore, be it resolved by the House of Representatives, that the Speaker of the House appoint three members of the House to go immediately after the passage of this resolution to the Attorney General's office and get said register book and have the clerk of the House to read names of members registered, and when registered, and what interest they represent.

Said resolution was ruled out of order.

Mr. Spurrier moved that the special order, viz.: House Bill 9, which was postponed from yesterday, be taken up for consideration immediately after the unfinished business, viz.: House Bill 42, and the Senate amendments proposed to House Bill 2, are disposed of.

Said motion was agreed to.

Mr. McGlone moved that House Bill 49 be made a special order for tomorrow morning at 10:30.

Said motion was agreed to.

Mr. Hutchcraft moved that the rules be suspended.

Said motion was agreed to.

Mr. Hutchcraft moved that the vote by which House Bill 2 was passed with Senate amendments proposed thereto, be rescinded.

Said motion was agreed to.

Mr. Hutchcraft moved that the House do now take up for consideration said House Bill 2, together with the Senate amendments proposed thereto and concurred in by the House, and the following Senate amendment proposed to said House Bill 2, which amendment is embraced in Senate clerk's report to the House on April 17, 1917, and is as follows, viz.:

Amend section 9 of House Bill 2, as follows: Strike out the word "twenty-five" and figures "25" in line 6 of section 9, and insert in lieu thereof the word "twenty" and the figures "20."

Mr. Hutchcraft moved that the House concur in said Senate amendment.

Said motion was agreed to.

Said amendment was concurred in.

The House then took up for consideration a bill of the following title, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State; fixing the rate thereof; distributing said tax to various departments and State institutions; providing manner and means of assessing and listing corporate property and shares of stock; designating what classes of property shall be subject to local taxation; fixing time for collecting taxes on omitted personal property in certain cases; requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases requiring fiduciaries to file inventories of trust property; conferring power on taxing authorities to examine books and accounts of fiduciaries;

requiring payment of taxes before final discharge; providing an additional tax for recording certain mortgages; making failure to pay taxes a bar to enforcement of indebtedness in certain cases; fixing penalties and repealing existing statutes.

Together with amendments proposed thereto by the Senate, and concurred in by the House.

(For said bill see House Journal of April 12th.)

(For said Senate amendments proposed to House Bill 2, and concurred in by the House, see House Journal of April 10th and 18th.)

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with a provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. E. Dowling	W. H. Jones
C. H. Bays	William Duffy	Wm. J. Kuh
G. G. Brashear	Odie Duncan	Dr. J. E. Lilly
Frank J. Brown	J. M. Elliston	Jacob Metzger
Hiram Brown	T. T. Gardner	Harry J. Meyers
E. Bullock	Wm. Gearheart	G. B. Moores
Glover H. Cary	W. G. Gooch	B. F. McAtee
A. S. Cooper	J. S. Hall	C. B. Nichols
S. B. Coleman	W. C. G. Hobbs	S. M. O'Brien
W. P. Cropper	A. B. Holland	A. J. Oliver
R. T. Crowe	J. M. Howell	William A. Perry
James S. Cruse	Chas. L. Hunter	Geo. L. Pickett
Harry C. Cummins	R.B.Hutchcraft,Jr.	W. A. Price
S. C. Dobbs	R. B. Jackson	J. D. Pumphrey
Jas. R. Dorman	J. M. Johnson	Joe Schneider
Thomas A. Dover	T. R. Jones	E. D. Smith

Claude B. Smith	D. B. Tyra	Frank M. White
John W. Snider	J. W. Wall	Louis E. Yewell
Adam Spahn	John S. Webb	E. G. Young
Thomas Spurrier	W. M. Webb	—59

Those who voted in the negative were—

H. F. S. Bailey	Dr. C. W. Mathers	L. M. Smith
Frank C. Greene	Claude D. Minor	Ed. D. Stone
C. H. Grimes	S. Montgomery	R. C. Tartar
L. B. Hamilton	John T. Murphy	J. H. Thompson
David J. Howard	W. J. McMurray	J. Wood Vance
H. Clay Kauffman	Harry P. Purnell	J. D. Wills
W. R. Lyon	John T. Roach	—20

Mr. Hobbs moved that the vote by which House Bill 2 was finally passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Mathers moved that House Bill 14 be made a special order for Friday at 11:00 o'clock a. m.

Said motion was agreed to.

Mr. Hamilton moved that House Bill 52 be made a special order for Friday at 2:30 o'clock p. m.

Mr. Spahn moved that said motion made by Mr. Hamilton be laid on the table.

The yeas and nays being required on said motion by Messrs. Spahn and O'Brien, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	G. G. Brashear	Frank J. Brown

E. Bullock	Wm. Gearheart	Geo. L. Pickett
A. S. Cooper	J. S. Hall	J. D. Pumphrey
S. B. Coleman	Wm. J. Kuh	Lewis Ryans
W. P. Cropper	W. T. Lasley	E. D. Smith
R. T. Crowe	Dr. J. E. Lilly	Claude B. Smith
S. C. Dobbs	Jacob Metzger	John W. Snider
Thomas A. Dover	Harry J. Meyers	Adam Spahn
W. E. Dowling	Claude D. Minor	D. B. Tyra
William Duffy	G. B. Moores	John S. Webb
J. M. Elliston	B. F. McAtee	W. M. Webb
L. L. Embrey	S. M. O'Brien	Louis E. Yewell
T. T. Gardner	William A. Perry	—38

Those who voted in the negative were—

H. F. S. Bailey	T. R. Jones	Joe Schneider
C. H. Bays	W. H. Jones	L. M. Smith
Glover H. Cary	W. R. Lyon	Thomas Spurrier
James S. Cruse	Dr. C. W. Mathers	Ed. D. Stone
J. R. Durham	S. Montgomery	R. C. Tartar
Frank C. Greene	John T. Murphy	J. H. Thompson
C. H. Grimes	W. J. McMurray	F. C. Trivette
L. B. Hamilton	L. T. Neat	J. Wood Vance
W. B. Harvey	C. B. Nichols	J. W. Wall
W. C. G. Hobbs	A. B. Pieratt	J. D. Wills
David J. Howard	W. A. Price	E. S. Wood
J. M. Howell	Harry P. Purnell	E. G. Young
R. B. Jackson	Richard Radcliffe	
J. M. Johnson	John T. Roach	—40

And so said last named motion was disagreed to.

Said motion made by Mr. Hamilton was then agreed to.

The House then took up for consideration the unfinished business, viz.:

H. B. 42. An Act to repeal and re-enact section 4258,

Kentucky Statutes, edition 1915, relating to revenue agents and their supervision.

(For said bill see House Journal of April 16th.)

Mr. L. M. Smith moved that said bill and all pending amendments thereto be laid on the table.

The yeas and nays being required on said motion by Messrs. L. M. Smith and Hobbs, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Chas. L. Hunter	William A. Perry
Frank J. Brown	R.B.Hutchcraft,Jr.	Geo. L. Pickett
Glover H. Cary	R. B. Jackson	J. D. Pumphrey
W. P. Cropper	T. R. Jones	Richard Radcliffe
R. T. Crowe	H. Clay Kauffman	Lewis Ryans
H. C. Cummins	Wm. J. Kuh	Joe Schneider
S. C. Dobbs	Dr. J. E. Lilly	L. M. Smith
Thomas A. Dover	Jacob Metzger	E. D. Smith
W. E. Dowling	Harry J. Meyers	Claude B. Smith
William Duffy	Claude D. Minor	John W. Snider
J. M. Elliston	S. Montgomery	Adam Spahn
T. T. Gardner	B. F. McAtee	D. B. Tyra
Frank C. Greene	S. M. O'Brien	Frank M. White
A. B. Holland	A. J. Oliver	—41

Those who voted in the negative were—

H. F. S. Bailey	Jas. R. Dorman	L. B. Hamilton
C. H. Bays	Odie Duncan	W. B. Harvey
G. G. Brashear	J. R. Durham	W. C. G. Hobbs
Hiram Brown	L. L. Embrey	David J. Howard
E. Bullock	Wm. Gearheart	J. M. Howell
A. S. Cooper	W. G. Gooch	J. M. Johnson
S. B. Coleman	C. H. Grimes	W. H. Jones
James S. Cruse	J. S. Hall	W. R. Lyon

Dr. C. W. Mathers	Harry P. Purnell	John S. Webb
G. B. Moores	John T. Roach	W. M. Webb
John T. Murphy	Thomas Spurrier	J. D. Wills
W. J. McMurray	Ed. D. Stone	M. O. Wilson
L. T. Neat	R. C. Tartar	E. S. Wood
C. B. Nichols	J. H. Thompson	Louis E. Yewell
A. B. Pieratt	J. Wood Vance	E. G. Young
W. A. Price	J. W. Wall	—47

And so said motion was disagreed to.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and rejected.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. C. G. Hobbs	Thomas Spurrier
C. H. Bays	David J. Howard	Ed. D. Stone
Hiram Brown	J. M. Howell	R. C. Tartar
E. Bullock	J. M. Johnson	J. Wood Vance
S. B. Coleman	W. H. Jones	J. W. Wall
James S. Cruse	W. R. Lyon	John S. Webb
Jas. R. Dorman	G. B. Moores	W. M. Webb
Odie Duncan	W. J. McMurray	J. D. Wills
J. R. Durham	L. T. Neat	M. O. Wilson
L. L. Embrey	C. B. Nichols	E. S. Wood
C. H. Grimes	A. B. Pieratt	Louis E. Yewell
J. S. Hall	John T. Roach	—35

Those who voted in the negative were—

Peter Ampler	Chas. L. Hunter	William A. Perry
Frank J. Brown	R.B.Hutchcraft,Jr.	Geo. L. Pickett
Glover H. Cary	R. B. Jackson	J. D. Pumphrey
A. S. Cooper	T. R. Jones	Richard Radcliffe
W. P. Cropper	H. Clay Kauffman	Lewis Ryans
R. T. Crowe	Wm. J. Kuh	Joe Schneider
H. C. Cummins	W. T. Lasley	L. M. Smith
S. C. Dobbs	Dr. J. E. Lilly	E. D. Smith
Thomas A. Dover	Dr. C. W. Mathers	Claude B. Smith
W. E. Dowling	Jacob Metzger	John W. Snider
William Duffy	Harry J. Meyers	Adam Spahn
J. M. Elliston	Claude D. Minor	J. H. Thompson
T. T. Gardner	S. Montgomery	F. C. Trivette
Wm. Gearheart	John T. Murphy	D. B. Tyra
W. G. Gooch	B. F. McAtee	E. G. Young
Frank C. Greene	S. M. O'Brien	
A. B. Holland	A. J. Oliver	—49

Mr. L. M. Smith moved that the vote by which said bill was rejected be reconsidered and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had refused to recede from the amendment proposed by the Senate to House Bill 15, and asked for a conference with the House as to said Senate amendments.

Mr. Minor moved that the Speaker appoint three members from the House, as a conference committee, to confer with a like committee from the Senate on House Bill 15, and amendments proposed thereto by that body.

Said motion was agreed to.

In accordance with said motion, Messrs. Mathers, Yewell and Nichols were appointed as such committee.

In accordance with a motion heretofore made, the House took up for consideration the special order, viz.:

H. B. 9. An Act relating to revenue and taxation, and providing a license tax on the manufacture of malt liquors, and providing a penalty for violation of its provisions.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every corporation, association, company, co-partnership or individual engaged in this State in the business or occupation of manufacturing malt liquors, shall pay to the Commonwealth of Kentucky a license tax of ten cents on every quarter barrel, twenty cents on every half barrel, and thirty cents on every whole barrel of malt liquors manufactured in this State.

§ 2. It shall be the duty of every corporation, association, company, co-partnership and individual engaged in this State in the manufacture of malt liquors to report every month to the Auditor of Public Accounts, the number and capacity of barrels produced of malt liquors, under oath and on blanks furnished for that purpose by the Auditor.

§ 3. The tax on said malt liquors shall be due when same are withdrawn for the purpose of sale or for bottling, and the said corporation, company, association, co-partnership or individual, shall report such to the Auditor on blanks furnished for that purpose, together with the tax due.

§ 4. Any corporation, association, co-partnership or individual who shall violate the provisions of this act shall be guilty of a misdemeanor, and on conviction be fined not less than five hundred nor more than one thousand dollars. The

Franklin Circuit Court shall have jurisdiction of violations of this act.

§ 5. A large deficit now exists in the current revenues of the State and an emergency is declared to exist, and this act will take effect from and after its passage.

Mr. W. M. Duffy moved that this House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2 o'clock p. m. the House reconvened.

By the unanimous consent of the House, Mr. Dowling offered the following resolution, viz.:

As some doubt exists as to whether or not this special session of the General Assembly can hold longer than sixty days, and as next Wednesday, April the 25th, will be the sixtieth day;

Now, therefore, be it resolved, that the Senate and House of Representatives adjourn sine die on Wednesday, April 25, 1917.

Mr. Dowling moved that the rules be suspended.

Said motion was agreed to.

Mr. Dowling moved the adoption of said resolution.

Said motion was agreed to.

The report of the joint conference committee, appointed by the House and Senate to confer on Senate amendment 1, proposed to House Bill 15, was received in writing, viz.:

In the House:

The committee on conference, between the House and Senate, appointed to confer on the amendment to House Bill 15, amended by the Senate, so as to make the rate for State purposes 10 cents per hundred dollars instead of one cent per hundred dollars, does hereby recommend that the House agree to said amendment, being amendment number 1 to said bill.

H. M. BROCK, Ch. Com.,
B. C. LEWIS,
L. E. YEWELL,
C. B. NICHOLLS,
C. W. MATHERS.

Mr. Mathers moved that the report of the joint conference committee be adopted.

Said motion was agreed to.

Mr. Mathers moved that the regular order of business be suspended.

Said motion was agreed to.

Mr. Mathers moved that the House take up for consideration a bill entitled:

H. B. 15. Live stock shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

(For said bill see House Journal of March 28th.)

Together with the amendments proposed thereto by the Senate.

Said motion was agreed to.

(For said Senate amendments proposed to House Bill 15, and concurred in by the House, see House Journal of April 13th and 18th.)

Mr. Hobbs moved that the House concur in Senate amendment 1, to House Bill 15, viz.:

1. Amend House Bill 15, section 1, line 2, by striking out the word "one" and insert in lieu thereof the word "ten."

Said motion was agreed to.

Said Senate amendment 1 was then concurred in.

Mr. Mathers moved that the House concur in Senate amendment 3, to House Bill 15, viz.:

3. Amend title of House Bill 15 by striking out all words beginning with the word "live" and ending with the word "value" inclusive, and substituting therefor the following: "An Act relating to revenue and taxation and fixing the rate of taxation on live stock for State purposes."

Said motion was agreed to.

Said Senate amendment 3 was then concurred in.

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	C. H. Bays	Frank J. Brown
H. F. S. Bailey	G. G. Brashear	Hiram Brown

E. Bullock
A. S. Cooper
S. B. Coleman
W. P. Cropper
R. T. Crowe
James S. Cruse
H. C. Cummins
S. C. Dobbs
Jas. R. Dorman
Thomas A. Dover
William Duffy
Odie Duncan
J. M. Elliston
T. T. Gardner
Wm. Gearheart
W. G. Gooch
C. H. Grimes
J. S. Hall
L. B. Hamilton
W. B. Harvey
W. C. G. Hobbs
David J. Howard
J. M. Howell
Chas. L. Hunter
R.B.Hutchcraft,Jr.
R. B. Jackson
J. M. Johnson
T. R. Jones
W. H. Jones
H. Clay Kauffman
Wm. J. Kuh
W. T. Lasley
Dr. J. E. Lilly
W. R. Lyon
Dr. C. W. Mathers
Jacob Metzger
Harry J. Meyers
Claude D. Minor
G. B. Moores
John T. Murphy
B. F. McAtee
W. J. McMurray
C. B. Nichols
A. J. Oliver
William A. Perry
Geo. L. Pickett
A. B. Pieratt
W. A. Price
J. D. Pumphrey
Harry P. Purnell
Richard Radcliffe
John T. Roach
Lewis Ryans
Joe Schneider
L. M. Smith
E. D. Smith
Claude B. Smith
John W. Snider
Adam Spahn
Thomas Spurrier
Ed. D. Stone
R. C. Tartar
D. B. Tyra
J. Wood Vance
J. W. Wall
John S. Webb
W. M. Webb
Frank M. White
J. D. Wills
M. O. Wilson
E. S. Wood
Louis E. Yewell
E. G. Young

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There voted in the negative—

L. T. Neat

—1

Mr. Price moved that the rules be suspended.

Said motion was agreed to.

Mr. Price moved that the bills in the calendar be read.

Said motion was agreed to.

The House then took up for consideration from the calendar, a bill of the following title, viz.:

H. B. 64. An Act to amend article 16, section 1 of chapter 22 of an Act of the General Assembly of 1906, approved March 16th, 1916, relating to revenue and taxation, which same is section 4238 of the Kentucky Statutes (Carroll's 1915), by repealing and re-enacting same.

The constitutional provision as to the second reading of said bill at length being dispensed with, said bill was read the second time by its title, and ordered to be placed in the orders of the day.

The House then took up for consideration the unfinished business of the morning session, viz.: House Bill 9.

Mr. Spurrier offered the following amendment to House Bill 9, by way of substitute therefor, viz.:

An Act levying a tax on all beer, lager-beer, ale, porter, or other malt liquors, manufactured, or received, or possessed, for sale or consumption, providing method of determining the tax, fixing liability therefor, and providing a penalty for a violation of the provisions of this act.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. A tax of 20 cents is hereby assessed and levied on each barrel of thirty-one gallons, and a like rate for any fractional part of a barrel, of beer, lager-beer, ale, porter, or other malt liquors, manufactured or received or possessed for sale or consumption. In computing the amount of tax, fractional parts of barrels shall be halves, thirds, fourths, sixths, and eighths. Packages containing less than one-eighth, shall be taxed at the rate of one-eighth of a barrel;

those containing more than any one of these fractional parts of a barrel and less than the next higher one, shall be taxed at the rate for the next higher fractional part of a barrel. A manufacturer or distributor of such malt liquors shall pay the tax on or before the tenth day of the month following the delivery of such liquors by him to any carrier, dealer or consumer. A dealer in, or consumer of, such liquors, shall pay the tax, if it has not theretofore been paid, on or before the tenth day of the month following the receipt by him of such liquors. Interest at rate of six per centum, and a penalty of one hundred per centum thereof, shall be added to the tax, if not paid when due.

§ 2. Every manufacturer or distributor, or his agent, shall file with the Secretary of State, a bond with surety approved by the Auditor, conditioned to comply with the provisions of this act and to pay all taxes that may be due by him, together with penalty, interest and costs. Such manufacturer or distributor, or his agent, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, the actual quantities and number of packages of such malt liquors delivered to any carrier, dealer, or consumer, and shall, not later than the tenth of each month, report under oath to the Auditor, on blanks furnished by him, the quantity and number of packages of such malt liquors so delivered during the next preceding month and pay the tax thereon at the rates provided in section one. Any dealer or consumer, or his agent, receiving or possessing such malt liquors, upon which the tax has not been paid, shall keep the records, make the reports and pay the tax as required of a manufacturer. Any manufacturer or distributor, conducting his own carrier service, shall be deemed an independent carrier for the purposes of this act.

§ 3. Deliveries of such malt liquors shall be made only in packages, on which there is affixed a plainly visible notice declaring, in apt language, that the tax imposed by this act

has been paid, and only after giving the bond required by section two, or payment of the tax.

§ 4. The tax, interest, penalty, and costs shall attach and operate as a lien on the real property or boat, on and in which such malt liquors, the tax on which has not been paid, are sold or consumed.

§ 5. Any person, association, or corporation, who fails to make reports or entries as required by this act, or makes a false entry or report, or violates any other provision of this act, shall be guilty of a misdemeanor, and on conviction shall be fined not less than twenty-five dollars nor more than five hundred dollars.

Mr. Spahn offered the following amendment to said substitute, viz.:

Amend substitute to House Bill 9, section 1, line 1, by striking out "20" and inserting in lieu thereof "10."

The yeas and nays being required on said amendment by Messrs. Spahn and Pickett, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Dr. J. E. Lilly	W. A. Price
Frank J. Brown.	Jacob Metzger	Lewis Ryans
W. E. Dowling	Harry J. Meyers	Joe Schneider
William Duffy	John T. Murphy	Adam Spahn
Odie Duncan	L. T. Neat	D. B. Tyra
W. C. G. Hobbs	S. M. O'Brien	Louis E. Yewell
Chas. L. Hunter	William A. Perry	
Wm. J. Kuh	Geo. L. Pickett	—22

Those who voted in the negative were—

H. F. S. Bailey	G. G. Brashear	A. S. Cooper
C. H. Bays	E. Bullock	S. B. Coleman

W. P. Cropper	R.B.Hutchcraft,Jr.	John T. Roach
R. T. Crowe	R. B. Jackson	L. M. Smith
James S. Cruse	J. M. Johnson	Claude B. Smith
H. C. Cummins	T. R. Jones	John W. Snider
S. C. Dobbs	W. H. Jones	Thomas Spurrier
Jas. R. Dorman	H. Clay Kauffman	Ed. D. Stone
Thomas A. Dover	W. T. Lasley	R. C. Tartar
J. R. Durham	W. R. Lyon	F. C. Trivette
T. T. Gardner	Dr. C. W. Mathers	J. Wood Vance
Wm. Gearheart	Claude D. Minor	J. W. Wall
W. G. Gooch	S. Montgomey	John S. Webb
Frank C. Greene	G. B. Moores	W. M. Webb
C. H. Grimes	B. F. McAtee	Frank M. White
J. S. Hall	W. J. McMurray	J. D. Wills
L. B. Hamilton	A. J. Oliver	M. O. Wilson
W. B. Harvey	A. B. Pieratt	E. S. Wood
A. B. Holland	J. D. Pumphrey	E. G. Young
David J. Howard	Harry P. Purnell	
J. M. Howell	Richard Radcliffe	—61

And so said amendment was disagreed to.

Mr. White offered the following amendment to said substitute, viz.:

Amend Spurrier substitute of House Bill 9 by inserting after section three, the following: "Of the aggregate amount of tax realized from this source 30% of the whole sum shall be placed in the sinking fund to be used in payment of the State's debt; 39% shall be placed in the road fund for the building and maintenance of roads; 1% shall be paid to the University of Kentucky, and the remaining 30% shall be paid to the school fund."

Said amendment was adopted.

Mr. Price offered the following amendment to said substitute, viz.:

Amend substitute to House Bill 9 by striking out of first line the figures and words "20 cents" and insert in lieu thereof "seven cents."

Said amendment was disagreed to.

Mr. Spahn offered the following amendment to said substitute, viz.:

Amend substitute to House Bill 9, at the end of section 4: "Provided, however, that the provisions of this bill shall not relate to bock beer."

Said amendment was disagreed to.

Mr. Hobbs moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Said amendment proposed by Mr. Spurrier to House Bill 9, by way of substitute therefor, as amended, was then adopted.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title, and as amended by way of substitute therefor, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	C. H. Grimes	A. B. Pieratt
C. H. Bays	J. S. Hall	J. D. Pumphrey
G. G. Brashear	A. B. Holland	Harry P. Purnell
E. Bullock	David J. Howard	Claude B. Smith
S. B. Coleman	J. M. Howell	John W. Snider
W. P. Cropper	R.B.Hutchcraft,Jr.	Thomas Spurrier
R. T. Crowe	R. B. Jackson	Ed. D. Stone
James S. Cruse	J. M. Johnson	R. C. Tartar
H. C. Cummins	T. R. Jones	F. C. Trivette
S. C. Dobbs	W. H. Jones	J. Wood Vance
Jas. R. Dorman	W. T. Lasley	J. W. Wall
Thomas A. Dover	Dr. J. E. Lilly	John S. Webb
Odie Duncan	W. R. Lyon	W. M. Webb
J. R. Durham	Dr. C. W. Mathers	Frank M. White
J. M. Elliston	Claude D. Minor	M. O. Wilson
T. T. Gardner	G. B. Moores	E. S. Wood
Wm. Gearheart	B. F. McAtee	Louis E. Yewell
W. G. Gooch	A. J. Oliver	E. G. Young

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Those who voted in the negative were—

Peter Ampler	Wm. J. Kuh	Richard Radcliffe
Hiram Brown	Jacob Metzger	John T. Roach
A. S. Cooper	Harry J. Meyers	Lewis Ryans
W. E. Dowling	S. Montgomery	Joe Schneider
William Duffy	John T. Murphy	L. M. Smith
Frank C. Greene	W. J. McMurray	Ed. D. Stone
L. B. Hamilton	L. T. Neat	Adam Spahn
W. B. Harvey	S. M. O'Brien	D. B. Tyra
W. C. G. Hobbs	William A. Perry	J. D. Wills
Chas. L. Hunter	Geo. L. Pickett	
H. Clay Kauffman	W. A. Price	

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Mr. Hutchcraft offered the following amendment to the title of the substitute, viz.:

Amend the title to the substitute by inserting im-

mediately after the word "therefor" the following words: "distributing the revenue from said tax among various funds."

Said amendment was adopted.

Mr. Oliver moved that the vote by which said bill as amended, by way of substitute, and title thereto, as amended, was passed, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Spahn moved that this House do now adjourn.

Said motion was disagreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 33. An Act providing for a tax on the net revenue derived by common carriers in this State upon the storage of freight and baggage.

Mr. Minor moved that said bill be recommitted to the Committee on Revenue and Taxation.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 43. An Act requiring the payment of a license tax by persons, firms, associations and corporations, who for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other

places where the public is entertained where such compensation is contingent upon gratuities.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That all persons, firms, associations, or corporations, who, for a stated price or part of the receipts, engage in the business of operating hat and coat racks, or check rooms at any hotel, restaurant or other place where the public is entertained, and which is contingent upon tips or gratuities, shall annually pay to the State a license of two hundred and fifty dollars ($250.00) for each rack, room or station operated; and the person having charge of same shall be deemed the agent and liable for the taxes.

§ 2. Any person, firm, association or corporation who shall fail to procure the license mentioned in section 1 or violates any of the provisions of same, shall, on conviction, be fined not less than twenty-five nor more than one hundred dollars. Each day such business is conducted without the license herein required shall be considered a separate offense and punished accordingly.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler H. F. S. Bailey C. H. Bays

G. G. Brashear	David J. Howard	Richard Radcliffe
E. Bullock	R. B. Jackson	J. D. Pumphrey
S. B. Coleman	J. M. Johnson	John T. Roach
W. P. Cropper	T. R. Jones	Lewis Ryans
James S. Cruse	W. H. Jones	L. M. Smith
Harry C. Cummins	H. Clay Kauffman	E. D. Smith
S. C. Dobbs	W. T. Lasley	Claude B. Smith
Thomas A. Dover	W. R. Lyon	John W. Snider
Odie Duncan	Dr. C. W. Mathers	Thomas Spurrier
J. R. Durham	Jacob Metzger	Ed. D. Stone
T. T. Gardner	Harry J. Meyers	R. C. Tartar
Wm. Gearheart	Claude D. Minor	F. C. Trivette
W. G. Gooch	S. Montgomery	D. B. Tyra
Frank C. Greene	G. B. Moores	J. Wood Vance
C. H. Grimes	John T. Murphy	J. W. Wall
J. S. Hall	B. F. McAtee	John S. Webb
L. B. Hamilton	W. J. McMurray	W. M. Webb
W. B. Harvey	A. J. Oliver	Frank M. White
A. B. Holland	Geo. L. Pickett	M. O. Wilson
J. M. Howell	W. A. Price	E. S. Wood
R.B.Hutchcraft,Jr.	Harry P. Purnell	E. G. Young

—66

Those who voted in the negative were—

Frank J. Brown.	J. M. Elliston	S. M. O'Brien
Hiram Brown	W. C. G. Hobbs	A. B. Pieratt
A. S. Cooper	Chas. L. Hunter	Joe Schneider
R. T. Crowe	Wm. J. Kuh	Adam Spahn
W. E. Dowling	Dr. J. E. Lilly	J. D. Wills
William Duffy	L. T. Neat	Louis E. Yewell

—18

Resolved, that the title thereof be as aforesaid.

Mr. Oliver moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. Lasley moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, APRIL 19, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

By the unanimous consent of the House the Hon. John E. Newman, ex-member, was granted the privileges of the floor.

Mr. Greene offered the following resolution, viz.:

In the House of Representatives of Kentucky, April 19, 1917.

Whereas, W. B. Harvey, a member of this House of Representatives from Webster county, is a regularly ordained minister of the gospel, and

Whereas, he has tendered his services to the Governor of Kentucky with the desire to serve his country in its present crisis as Chaplin in a Kentucky regiment;

Therefore, be it resolved, by the House of Representatives of Kentucky, that it expresses its confidence in Rev. W. B. Harvey, and its appreciation of his patriotic spirit in thus tendering his services to our country in its present hour of

need, and endorses him as worthy of favorable consideration as an applicant for Chaplin in a Kentucky Regiment.

Said resolution was adopted.

Mr. Cooper offered a joint resolution of the following title, viz.:

Joint resolution providing pay for the members of the Tax Commission appointed by the Governor pursuant to a resolution adopted by the General Assembly March 23rd, 1916.

To the Committee on Appropriations.

Upon a call of the committees, the Committee on Revenue and Taxation reported bills of the following titles, viz.:

By Mr. Perry, of the Committee on Revenue and Taxation:

H. B. 61. An Act relating to revenue and taxation, requiring an excise tax to be paid on all beer, lager beer, ale, porter, and other similar fermented liquors sold at retail in this State or sold at wholesale to persons doing business in this State, providing the manner of collecting said tax, requiring reports, and fixing fines and penalties.

By same:

H. B. 62. An Act fixing a license fee for conducting or assisting in conducting a "popularity" or other contest, and providing a penalty for a violation of the law.

By same:

H. B. 63. An Act to raise revenue by providing for an

annual license tax on local agents of foreign laundries and dry-cleaning establishments.

By same:

H. B. 65. An Act to repeal and re-enact section 6 of House Bill No. 2 of the Extraordinary Session of the General Assembly held in 1917, relating to limitation as to actions to assess certain property wilfully omitted from assessments.

By same:

H. B. 66. An Act to exempt from local taxation and franchise taxes new lines of railroad from a period of five years after construction.

By same:

H. B. 67. An Act relating to revenue and taxation, and providing a license tax to permit soldiers and sailors who are, or likely to be absent on service on election days, to register for the purpose of voting.

Said bills were reported without an expression of opinion.

The speaker stated: Shall said bills be given their first reading?

Said question was decided in the affirmative.

Said bills were severally read the first time at length, and ordered to be placed in the calendar.

The committee to which the same had been referred reported a resolution of the following title, viz.:

By Mr. Minor, of the Committee on Appropriations.

H. Res. 2. Resolution to pay ministers for their services in opening the House of Representatives and Senate with prayer.

Said resolution reads as follows, viz.:

Resolution to pay ministers for their services in opening the House of Representatives and Senate with prayer.

Whereas, the pastors of the several churches of the City of Frankfort have shown great interest and kindness and have been prompt in complying with the request of the General Assembly to open each day's session with prayer; therefore,

Be it resolved by the House of Representatives, the Senate concurring, that the sum of six hundred and fifty dollars be, and it is hereby appropriated out of any money in the treasury, not otherwise appropriated, to pay the said ministers for their said services. The chief clerks of the House and Senate will draw vouchers on the Auditor for one hundred dollars each in favor of six of said ministers and for fifty dollars in favor of the other, Rev. J. Carleton Pelgrim.

Mr. Kauffman moved that said resolution be adopted.

The yeas and nays being taken on the adoption of said resolution in accordance with the provision of the constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	A. S. Cooper	Harry C. Cummins
C. H. Bays	S. B. Coleman	Thomas A. Dover
Frank J. Brown	W. P. Cropper	W. E. Dowling
E. Bullock	R. T. Crowe	William Duffy
Glover H. Cary	James S. Cruse	S. C. Dobbs

J. M. Elliston	Wm. J. Kuh	J. D. Pumphrey
L. L. Embrey	Dr. J. E. Lilly	Harry P. Purnell
T. T. Gardner	W. R. Lyon	Richard Radcliffe
Wm. Gearheart	Dr. C. W. Mathers	Joe Schneider
W. G. Gooch	Jacob Metzger	L. M. Smith
Frank C. Greene	Claude D. Minor	E. D. Smith
J. S. Hall	S. Montgomey	Claude B. Smith
L. B. Hamilton	G. B. Moores	John W. Snider
W. B. Harvey	John T. Murphy	Adam Spahn
W. C. G. Hobbs	B. F. McAtee	Thomas Spurrier
A. B. Holland	E. B. McGlone	Ed. D. Stone
David J. Howard	W. J. McMurray	R. C. Tartar
J. M. Howell	C. B. Nichols	W. M. Webb
R.B.Hutchcraft,Jr.	S. M. O'Brien	J. D. Wills
R. B. Jackson	A. J. Oliver	M. O. Wilson
J. M. Johnson	William A. Perry	E. S. Wood
T. R. Jones	Geo. L. Pickett	Louis E. Yewell
W. H. Jones	A. B. Pieratt	E. G. Young
H. Clay Kauffman	W. A. Price	—72

Those who voted in the negative were—

C. H. Grimes	John S. Webb	—2

And so said resolution was adopted.

Mr. W. M. Duffy moved that the vote by which said resolution was adopted be reconsidered and that said motion lie on the table.

Said motion was agreed to.

Mr. W. M. Duffy, of the Committee on Rules, called from the orders of the day for consideration a bill of the following title, viz.:

H. B. 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in

the production of oil in this State and authorizing counties also to impose such tax for county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the Act.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every person, firm, corporation or association engaged in the business of producing oil in this State, by taking same from the earth, shall, in addition to the other taxes imposed by law, annually pay a tax for the right or privilege of engaging in such business in this State equal to 1 per centum of the market value of all oil produced in this State and such tax shall be for State purposes, and in addition any county in the State may impose a like tax for county purposes or school purposes not to exceed one-half of 1 per centum of the market value of all oil produced in such county, and the fiscal court of any county may levy said tax for county purposes and shall determine what fund or funds shall receive the taxes when collected, and when oil is produced in any separate taxing district in a county the fiscal court shall equitably distribute such taxes between the county and such taxing district.

§ 2. The State Tax Commission, from the reports hereinafter required to be made and from such other information as it may obtain, shall determine the fair market value of all oil produced in this State by any person, firm, corporation or association, from the date this act goes into effect until the day on which the first report is required to be made and thereafter from the day on which the last report was made until the day when the next report is required to be made. The State Tax Commission shall determine the fair market value of all oil produced in any county in this State

and shall certify such value to the county court clerk within ten days after such value has been finally ascertained.

§ 3. It shall be the duty of the State Tax Commission, immediately after fixing such value, to notify the person, firm, corporation or association of the fact and such person, firm, corporation or association shall have ten days from the time of receiving notice to go before said commission and ask a change of the valuation and may introduce evidence, and said commission is authorized to summons and swear witnesses, and after hearing such evidence, the commission may change the valuation as it may deem proper and the action of the commission shall be final.

§ 4. All the State taxes due under the provisions of this act from any person, firm, corporation or association shall be due and payable thirty days after notice of same has been given by the State Tax Commission, and all taxes due to any county shall be payable thirty days after the certification is made to the county clerk, and every such person, firm, corporation or association failing to pay its taxes, after receiving thirty days' notice, shall be deemed delinquent and a penalty of ten per cent. on the amount of tax shall attach and thereafter such tax shall bear interest at the rate of ten per cent. per annum. Any such person, firm, corporation or association failing to pay its taxes, penalty and interest, after becoming delinquent, shall be deemed guilty of a misdemeanor, and on conviction shall be fined $50.00 for each day the same remains unpaid, to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.

§ 5. It shall be the duty of the county clerk, immediately upon receiving the certification from the State Tax Commission, to certify same to the sheriff or collector for collection.

§ 6. All State taxes due under the provisions of this act shall be paid to the State treasurer, and all county taxes shall be paid to the sheriff or collector.

§ 7. Every person, firm, corporation or association engaged in the production of oil in this State within the meaning of this act shall make a report to the State Tax Commission on the first day of July, 1917, and every three months thereafter. The State Tax Commission shall furnish and prescribe the blanks upon which such reports shall be made. Any person, firm, corporation or association failing to make such report within ten days after same is due, shall be deemed guilty of a misdemeanor, and on conviction shall be fined $50.00 for each day thereafter the report is not made, and such fine may be recovered by indictment or civil action in the Franklin Circuit Court.

§ 8. Every pipe line company doing business in this State and receiving oil from any person, firm, corporation or association shall make a report to the State Tax Commission on the first day of July, 1917, and every three months thereafter, showing the quantity of oil received from each person, firm, corporation or association, and said report shall be made upon blanks furnished and prescribed by the State Tax Commission. Any pipe line company failing to make such report for ten days after the date on which same is required to be made shall be deemed guilty of a misdemeanor, and upon conviction shall be fined $50.00 for each day thereafter that said report is not made, and said fine may be recovered by indictment or civil action in the Franklin Circuit Court.

§ 9. The blanks prescribed by the State Tax Commission shall be so prepared as to elicit information such as will enable the commission to arrive at the fair market value of all oil produced in this State and in the counties in this State, and such report shall be made by said companies through their chief officer or agent in this State, and shall be duly verified, and if any such officer or agent makes a false report he shall be deemed guilty of false swearing and may be prosecuted in the Franklin Circuit Court.

Mr. Pumphrey offered the following amendment to said bill, viz.:

Amend House Bill No. 49, section 4, by striking out the words "of which" in line 13, also by striking out all of line 14, of said section, and strike out "Franklin Circuit Court" wherever same appears in said bill.

Said amendment was adopted.

Mr. Frank J. Brown offered the following amendment to said bill, viz.:

Amend House Bill 49, section 7, line 7, by striking out the word "ten" and inserting in lieu thereof the word "thirty."

Said amendment was adopted.

Mr. Frank J. Brown offered the following amendment to said bill, viz.:

Amend House Bill 49, section 1, line 7, by adding after the word "for" and before the word "county" the words "road purposes."

Said amendment was adopted.

Mr. Frank J. Brown offered the following amendment to said bill, viz.:

Amend House Bill 49, section 8, line 8, by striking out the word "ten" and inserting in lieu thereof the word "thirty."

Said amendment was adopted.

Mr. Dobbs offered the following amendment to said bill, viz.:

Amend House Bill 49, section 1, line 5, by striking out "1%" and inserting in lieu thereof "3-4 of 1%," and striking out "1-2 of 1%" in section 1, line 8, and inserting in lieu thereof "1-4 of 1%."

The yeas and nays being required on said amendment by Messrs. Gardner and McGlone, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	L. L. Embrey	John T. Murphy
Geo. B. Barrett	Wm. Gearheart	Adam Spahn
G. G. Brashear	Frank C. Greene	Thomas Spurrier
E. Bullock	C. H. Grimes	W. M. Webb
A. S. Cooper	R. B. Jackson	Frank M. White
R. T. Crowe	Jacob Metzger	
S. C. Dobbs	Harry J. Meyers	—19

Those who voted in the negative were—

H. F. S. Bailey	J. M. Howell	William A. Perry
C. H. Bays	Chas. L. Hunter	Geo. L. Pickett
Frank J. Brown	R.B.Hutchcraft,Jr.	A. B. Pieratt
Hiram Brown	J. M. Johnson	W. A. Price
Glover H. Cary	T. R. Jones	J. D. Pumphrey
S. B. Coleman	W. H. Jones	Harry P. Purnell
W. P. Cropper	H. Clay Kauffman	Richard Radcliffe
James S. Cruse	Wm. J. Kuh	D. S. Richardson
H. C. Cummins	Dr. J. E. Lilly	John T. Roach
W. E. Dowling	W. R. Lyon	Joe Schneider
William Duffy	Dr. C. W. Mathers	E. D. Smith
J. M. Elliston	Claude D. Minor	Claude B. Smith
T. T. Gardner	S. Montgomey	John W. Snider
W. G. Gooch	B. F. McAtee	Ed. D. Stone
L. B. Hamilton	E. B. McGlone	R. C. Tartar
W. C. G. Hobbs	W. J. McMurray	J. H. Thompson
A. B. Holland	C. B. Nichols	J. Wood Vance
David J. Howard	S. M. O'Brien	J. W. Wall

John S. Webb	M. O. Wilson	E. G. Young	
J. D. Wills	Louis E. Yewell		—59

And so said amendment was disagreed to.

Mr. Mathers offered the following amendment to said bill by way of substitute therefor, viz.:

An Act declaring oil after it is taken from the earth to be personal property, and assessing a tax.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. All oil in this State, after it is taken from the earth, shall become personal property, and be taxed as such.

§ 2. Each person, firm or corporation engaged in taking oil from the earth in this State, shall pay a tax of three cents for State purposes for each barrel so taken.

§ 3. The county clerk of each county in which oil is produced, shall within ten days after this law becomes operative, report to the State Tax Commission the name of each person, firm or corporation and his or their business address, owning or operating a well or wells where oil is produced, and thereafter any new wells bored and becoming a producer, for which he shall receive one dollar for each report. Should he fail or refuse to make this report, he may, upon conviction in the Franklin County Circuit Court be fined ten dollars.

The Tax Commission, within ten days after receiving such names and addresses, shall send out proper blank forms on which such person, firm or corporation shall make a sworn statement of the number of barrels of oil produced since this law became effective before some person qualified to administer an oath. Within twenty days after receiving the blank forms they shall make and return the sworn statement of the number of barrels produced since this bill became opera-

tive, and thereafter make a similar report every ninety days to the State Tax Commission.

Should he or they fail or refuse to make such a report, may on conviction in Franklin County Circuit Court, be fined fifty dollars.

§ 4. Every tank line doing business in this State or receiving oil, shall make a report, under oath, to the State Tax Commission, on blanks furnished by them, within forty days after this law shall become operative, and thereafter every ninety days, as to the number of barrels of oil they have received from each person, firm or corporation, and their business address. Should they fail or refuse to make such a report, may on conviction, be fined fifty dollars.

Said amednment proposed by Mr. Mathers to House Bill 49, by way of substitute therefor, was disagreed to.

The following pair was sent to the clerk's desk, viz.: We, C. D. Minor and G. B. Moores, are paired on House Bill 49. Minor, if present, would vote for the bill and Moores would vote against same.

April 19, 1917.

C. D. MINOR.
G. B. MOORES.

Ordered that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with,

Said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown.	Chas. L. Hunter	J. D. Pumphrey
Hiram Brown	R.B.Hutchcraft,Jr.	Harry P. Purnell
Glover H. Cary	J. M. Johnson	Richard Radcliffe
S. B. Coleman	T. R. Jones	D. S. Richardson
W. P. Cropper	W. H. Jones	John T. Roach
R. T. Crowe	H. Clay Kauffman	Joe Schneider
James S. Cruse	Wm. J. Kuh	L. M. Smith
H. C. Cummins	W. T. Lasley	E. D. Smith
S. C. Dobbs	Dr. J. E. Lilly	Claude B. Smith
Thomas A. Dover	W. R. Lyon	John W. Snider
W. E. Dowling	Dr. C. W. Mathers	Thomas Spurrier
William Duffy	S. Montgomery	Ed. D. Stone
J. M. Elliston	John T. Murphy	R. C. Tartar
T. T. Gardner	B. F. McAtee	J. Wood Vance
W. G. Gooch	E. B. McGlone	J. W. Wall
Frank C. Greene	W. J. McMurray	John S. Webb
J. S. Hall	C. B. Nichols	J. D. Wills
L. B. Hamilton	S. M. O'Brien	M. O. Wilson
W. C. G. Hobbs	William A. Perry	E. S. Wood
A. B. Holland	Geo. L. Pickett	Louis E. Yewell
David J. Howard	A. B. Pieratt	E. G. Young
J. M. Howell	W. A. Price	—65

Those who voted in the negative were—

Peter Ampler	L. L. Embrey	A. J. Oliver
Geo. B. Barrett	Wm. Gearheart	Adam Spahn
C. H. Bays	C. H. Grimes	J. H. Thompson
G. G. Brashear	R. B. Jackson	F. C. Trivette
W. H. Brown	Jacob Metzger	D. B. Tyra
E. Bullock	Harry J. Meyers	W. M. Webb
A. S. Cooper	L. T. Neat	Frank M. White
		—21

Mr. McGlone offered the following amendment to the title of said bill, viz.:

Amend the title to House Bill 49 by striking out the word "of" in line 1 thereof and substituting therefor the word "or"; also by adding in line 3 thereof after the word "for" and before the word "county" the words: "Road, school and."

Said amendment was adopted.

Mr. W. M. Duffy moved that the vote by which said bill, as amended, was passed, and the title thereto as amended, be reconsidered and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had adopted resolutions of the following titles, viz.:

S. Res. 4: Resolution for appointment of a committee to attend funeral of James E. Stone, and to purchase floral wreath, and payment therefor.

S. Res. 3: Resolution to investigate the high cost of living.

Ordered that said resolutions lie on the clerk's desk.

Also that they had passed bills which originated in the House of the following titles, viz.:

House Bill 41. An Act relating to revenue and taxation, and to amend and re-enact section 4154, Kentucky Statutes, Carroll's Edition of 1915, and repealing conflicting statutes.

House Bill 37. An Act to amend and re-enact sub-sections 3, 4 and 5 of section 2984-a, Kentucky Statutes, Carroll's Edition of 1915, being a part of the charter of cities of first class.

Also the following message from the Senate, in writing, was received, viz.:

To the House of Representatives: The Senate has receded from the adoption of Senate amendments, numbers four and seven, which it had proposed to a bill which originated in the House of Representatives of the following title:

House Bill 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

Said amendments receded from by the Senate, read as follows, viz.:

"Amendment No. 4. Amend House Bill 3 by inserting as the fifth section thereof the following: So that section 5 of the printed bill will be section 6.

"Section 5. In addition to paying an annual tax at the same rate which may be fixed by law upon other personalty for state purposes, the local rates of taxation of shares of banks, trust companies and combined banks and trust companies, representing the capital, surplus, and undivided profits, shall not exceed 60% of the rates which are respectively imposed upon other property subject to taxation within the territorial limits of the authority levying such tax. Section 4092 of Kentucky Statutes, Carroll's Edition of 1915, is hereby repealed."

Amendment No. 7. House Bill 3, having been amended by inserting section 5, amend the title so that it will cover the body of the act, and the title will read as follows:

"An Act relating to revenue and taxation and classifying for the purpose of taxation, shares of stock in banks and trust companies and deposits of money in banks, repealing section 4092 of Kentucky Statutes, Carroll's Edition of 1915, and limiting the extent of the local taxation upon shares of stock in banks and fixing the rate of taxation upon money on deposit in banks for state purposes and exempting said deposits from local taxation."

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a bill of the following title, viz.:

House Bill 10. An Act to provide revenue by taxation for the improvement and construction of the public roads and bridges of the county.

Whereupon all other business was suspended, said bill was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said bill.

Ordered, that the enrolling clerk deliver said bill to the Senate.

After a time the enrolling clerk delivered the original and enrolled bill which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bill which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. W. M. Duffy moved that this House do now adjourn until 2 o'clock.

Said motion was agreed to.

At 2 o'clock p. m. the House reconvened.

By the unanimous consent of the House, Mr. Bratcher was granted an indefinite leave of absence.

Mr. W. M. Duffy, of the Committee on Rules, moved that House Bill 5, be recommitted to the Committee on Revenue and Taxation.

Said motion was agreed to.

Mr. W. M. Duffy, of the Committee on Rules, called from the orders of the day for consideration a bill of the following title, viz.:

House Bill 6. An Act relating to revenue and taxation, providing a license tax on the mining of coal, and providing penalties for the violation of its provisions.

Mr. Spurrier moved that House Bill 6 be recommitted to the Committee on Revenue and Taxation.

Said motion was agreed to.

Mr. Crowe moved that the rules be suspended.

Said motion was agreed to.

Mr. Crowe moved that the House take up for considera-

tion from the orders of the day House Bill 50, and place same on its passage.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

House Bill 50. An Act relating to revenue and taxation, requiring persons, firms and corporations engaged in the business of mining coal to pay a license tax, requiring reports, prescribing duties, and fixing penalties.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every person, firm, or corporation, engaged in the business of mining coal, shall pay to the State, to be credited to the sinking fund, a license tax of one cent per ton on each ton of coal mined in Kentucky. Every such person, firm, or corporation, shall, on or before the tenth of each month, file with the Auditor of Public Accounts a sworn statement, showing the number of tons of coal mined during the preceding month, and shall, at the same time, pay into the State Treasury the tax thereon. Every railroad company, or other carrier, and every purchaser of coal from the operator of a mine, shall, on demand from the Tax Commission, disclose under oath the number of tons of coal received from each producer. Any failure to make the reports, or to pay the tax as provided in this act, shall be a misdemeanor and punishable by a fine of not less than $10.00 nor more than $100.00, and each day's delay shall constitute a separate offense.

Mr. Bullock offered the following amendment to said bill, viz.:

Amend House Bill 50, by inserting in line three, section one, after the word "one" and before the word "cent," the word "half."

Said amendment was disagreed to.

Mr. Kauffman offered the following amendment to said bill, viz.:

Amend House Bill 50, by striking out the words "sinking fund" in line 2, and insert in lieu thereof the words "general fund."

Said amendment was disagreed to.

Mr. Roach offered the following amendment to said bill, viz.:

Amend House Bill 50, line 13, by striking out "$10" and inserting in lieu thereof "$100"; also strike out "$100" in the same line and insert in lieu thereof "$600."

Said amendment was adopted.

Mr. Embry offered the following amendment to said bill, viz.:

Amend House Bill 50, by adding at the end thereof the following: "This shall not include banks operating with five or less men."

The yeas and nays being required on said amendment by Messrs. Bullock and Embry, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey C. H. Bays G. G. Brashear

W. H. Brown	R. B. Jackson	Thomas Spurrier
Hiram Brown	W. H. Jones	Ed. D. Stone
E. Bullock	W. T. Lasley	R. C. Tartar
A. S. Cooper	Dr. J. E. Lilly	F. C. Trivette
Thomas A. Dover	W. R. Lyon	D. B. Tyra
Odie Duncan	Harry J. Meyers	J. W. Wall
L. L. Embrey	G. B. Moores	John S. Webb
Wm. Gearheart	L. T. Neat	W. M. Webb
Frank C. Greene	A. J. Oliver	Frank M. White
C. H. Grimes	Richard Radcliffe	M. O. Wilson
J. S. Hall	Lewis Ryans	E. S. Wood
Chas. L. Hunter	Adam Spahn	—38

Those who voted in the negative were—

Peter Ampler	A. B. Holland	Geo. L. Pickett
Geo. B. Barrett	David J. Howard	A. B. Pieratt
Frank J. Brown	J. M. Howell	W. A. Price
Glover H. Cary	R.B.Hutchcraft,Jr.	J. D. Pumphrey
S. B. Coleman	J. M. Johnson	Harry P. Purnell
W. P. Cropper	T. R. Jones	D. S. Richardson
R. T. Crowe	H. Clay Kauffman	John T. Roach
James S. Cruse	Wm. J. Kuh	Joe Schneider
H. C. Cummins	Dr. C. W. Mathers	L. M. Smith
S. C. Dobbs	Jacob Metzger	E. D. Smith
W. E. Dowling	Claude D. Minor	Claude B. Smith
William Duffy	S. Montgomery	John W. Snider
J. M. Elliston	John T. Murphy	J. Wood Vance
T. T. Gardner	B. F. McAtee	J. D. Wills
W. G. Gooch	W. J. McMurray	Louis E. Yewell
L. B. Hamilton	C. B. Nichols	E. G. Young
W. C. G. Hobbs	S. M. O'Brien	—50

And so said amendment was disagreed to.

Mr. W. M. Webb offered the following amendment to said bill, viz.:

Amend House Bill 50, by adding after the word "cent" in line three the following: "Except on mines three feet and less in thickness which shall be exempted."

Said amendment was disagreed to.

Mr. W. M. Webb offered the following amendment to said bill, viz.:

Amend House Bill 50, by adding the following section:

"Section 2. Whereas, a large deficit now exists in the current revenues of the State, an emergency is hereby declared to exist, and this act shall take effect from and after its passage."

The yeas and nays being required on said amendment by Messrs. W. M. Webb and Cooper, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	Chas. L. Hunter	Adam Spahn
Geo. B. Barrett	R. B. Jackson	Thomas Spurrier
C. H. Bays	W. T. Lasley	Ed. D. Stone
G. G. Brashear	Dr. J. E. Lilly	R. C. Tartar
E. Bullock	Harry J. Meyers	F. C. Trivette
A. S. Cooper	G. B. Moores	D. B. Tyra
Thomas A. Dover	S. M. O'Brien	J. W. Wall
William Duffy	A. J. Oliver	John S. Webb
Odie Duncan	William A. Perry	W. M. Webb
L. L. Embrey	J. D. Pumphrey	Frank M. White
Wm. Gearheart	D. S. Richardson	E. S. Wood
C. H. Grimes	Lewis Ryans	—35

Those who voted in the negative were—

Peter Ampler	W. H. Brown	S. B. Coleman
Frank J. Brown	Glover H. Cary	W. P. Cropper

R. T. Crowe	J. M. Johnson	W. A. Price
James S. Cruse	T. R. Jones	Harry P. Purnell
H. C. Cummins	W. H. Jones	Richard Radcliffe
S. C. Dobbs	H. Clay Kauffman	John T. Roach
W. E. Dowling	Wm. J. Kuh	Joe Schneider
J. M. Elliston	W. R. Lyon	L. M. Smith
T. T. Gardner	Dr. C. W. Mathers	E. D. Smith
W. G. Gooch	Jacob Metzger	Claude B. Smith
Frank C. Greene	Claude D. Minor	John W. Snider
J. S. Hall	S. Montgomery	J. Wood Vance
L. B. Hamilton	John T. Murphy	J. D. Wills
W. C. G. Hobbs	B. F. McAtee	M. O. Wilson
A. B. Holland	W. J. McMurray	Louis E. Yewell
David J. Howard	C. B. Nichols	E. G. Young
J. M. Howell	Geo. L. Pickett	
R.B.Hutchcraft,Jr.	A. B. Pieratt	—52

And so said amendment was disagreed to.

The following pair was sent to the clerk's desk, viz.:

To Clerk of House General Assembly: This is to show that I, J. H. Thompson, am paired with J. M. Johnson. If present I would vote "no on taxing coal, while Mr. Johnson would vote I."

J. H. THOMPSON, 98th District.
J. M. JOHNSON.

Mr. Minor moved the previous question.

The Speaker stated: Shall the main question be now put?

The yeas and nays being required on said question by Messrs. Bailey and W. M. Webb, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Glover H. Cary	W. P. Cropper
Frank J. Brown	S. B. Coleman	R. T. Crowe

James S. Cruse	H. Clay Kauffman	W. A. Price
H. C. Cummins	Wm. J. Kuh	Richard Radcliffe
S. C. Dobbs	W. R. Lyon	John T. Roach
Thomas A. Dover	Dr. C. W. Mathers	Joe Schneider
W. E. Dowling	Jacob Metzger	L. M. Smith
J. M. Elliston	Claude D. Minor	E. D. Smith
T. T. Gardner	S. Montgomery	Claude B. Smith
Frank C. Greene	John T. Murphy	John W. Snider
J. S. Hall	B. F. McAtee	Thomas Spurrier
L. B. Hamilton	W. J. McMurray	J. Wood Vance
W. C. G. Hobbs	L. T. Neat	J. D. Wills
A. B. Holland	C. B. Nichols	Louis E. Yewell
J. M. Howell	A. J. Oliver	E. G. Young
R.B.Hutchcraft,Jr.	Geo. L. Pickett	
J. M. Johnson	A. B. Pieratt	—49

Those who voted in the negative were—

H. F. S. Bailey	C. H. Grimes	D. S. Richardson
Geo. B. Barrett	David J. Howard	Lewis Ryans
C. H. Bays	R. B. Jackson	Adam Spahn
G. G. Brashear	T. R. Jones	Ed. D. Stone
W. H. Brown	W. H. Jones	R. C. Tartar
Hiram Brown	W. T. Lasley	F. C. Trivette
E. Bullock	Dr. J. E. Lilly	J. W. Wall
A. S. Cooper	Harry J. Meyers	John S. Webb
Odie Duncan	G. B. Moores	W. M. Webb
L. L. Embrey	S. M. O'Brien	Frank M. White
Wm. Gearheart	J. D. Pumphrey	M. O. Wilson
W. G. Gooch	Harry P. Purnell	E. S. Wood
		—36

And so said question was decided in the affirmative.

Ordered, that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with,

Said bill was read the third time by its title and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	David J. Howard	A. B. Pieratt
Frank J. Brown	J. M. Howell	W. A. Price
W. H. Brown	R.B.Hutchcraft,Jr.	J. D. Pumphrey
S. B. Coleman	T. R. Jones	Harry P. Purnell
W. P. Cropper	H. Clay Kauffman	Richard Radcliffe
R. T. Crowe	Wm. J. Kuh	John T. Roach
H. C. Cummins	W. R. Lyon	Joe Schneider
S. C. Dobbs	Dr. C. W. Mathers	L. M. Smith
W. E. Dowling	Jacob Metzger	E. D. Smith
J. M. Elliston	Claude D. Minor	Claude B. Smith
T. T. Gardner	S. Montgomery	John W. Snider
W. G. Gooch	John T. Murphy	J. Wood Vance
Frank C. Greene	B. F. McAtee	J. W. Wall
J. S. Hall	W. J. McMurray	J. D. Wills
L. B. Hamilton	L. T. Neat	M. O. Wilson
W. C. G. Hobbs	C. B. Nichols	E. G. Young
A. B. Holland	Geo. L. Pickett	—50

Those who voted in the negative were—

H. F. S. Bailey	Thomas A. Dover	W. T. Lasley
Geo. B. Barrett	William Duffy	Dr. J. E. Lilly
C. H. Bays	Odie Duncan	Harry J. Meyers
G. G. Brashear	L. L. Embrey	G. B. Moores
Hiram Brown	Wm. Gearheart	E. B. McGlone
E. Bullock	C. H. Grimes	S. M. O'Brien
Glover H. Cary	Chas. L. Hunter	A. J. Oliver
A. S. Cooper	R. B. Jackson	William A. Perry
James S. Cruse	W. H. Jones	D. S. Richardson

Lewis Ryans	R. C. Tartar	W. M. Webb
Adam Spahn	F. C. Trivette	Frank M. White
Thomas Spurrier	D. B. Tyra	E. S. Wood
Ed. D. Stone	John S. Webb	Louis E. Yewell

—39

Resolved that the title thereof be as aforesaid.

Mr. Crowe moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Mr. White moved that the House do now adjourn.

Said motion was disagreed to.

A message was received from the Senate announcing that they had concurred in a resolution which originated in the House of the following title, viz.:

House Res. 3. Resolution adjourning the Special Session of General Assembly Sine Die on Wednesday, April 25th, 1917.

Also that they had adopted a resolution which originated in that body of the following title, viz.:

Senate Res. 6. Resolution for payment of funeral expenses, hotel expenses, doctor's bills and committee's expenses of Senator T. J. Moore.

To the Committee on Appropriations.

Mr. W. M. Duffy, of the Committee on Rules, called up for consideration from the orders of the day a bill of the following title, viz.:

House Bill 48. An Act to prescribe and provide a license tax upon all persons, firms or corporations standing a stud-

horse, jack or bull in this Commonwealth, and fixing the amount of said license, fixing the date of the expiration of the license provided for, and providing the manner for the registering and recording of the breed, name, age, color, sire and dam of the animal to be licensed, and fixing a fee for such registration, and fixing penalties for failure to procure licenses, and fixing penalties for violation thereof.

Mr. Pumphrey moved that House Bill 48 be laid on the table.

Said motion was agreed to.

Mr. W. M. Duffy moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

FRIDAY, APRIL 20, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The House took up for consideration from the calendar bills of the following titles, viz.:

H. B. 61. An Act relating to revenue and taxation, requiring an excise tax to be paid on all beer, lager beer, ale, porter, and other similar fermented liquors sold at retail in

this State or sold at wholesale to persons doing business in this State; providing the manner of collecting said tax; requiring reports, and fixing fines and penalties.

H. B. 62. An Act fixing a license fee for conducting or assisting in conducting a "popularity" or other contest, and providing a penalty for a violation of the law.

H. B. 63. An Act to raise revenue by providing for an annual license tax on local agents of foreign laundries and dry-cleaning establishments.

H. B. 65. An Act to repeal and re-enact section 6 of House Bill 2 of the extraordinary session of the General Assembly held in 1917, relating to limitation as to actions to assess certain property wilfully omitted from assessment.

H. B. 66. An Act to exempt from local taxation and franchise taxes new lines of railroad for a period of five years after construction.

H. B. 67. An Act relating to revenue and taxation, and providing a license tax to permit soldiers and sailors who are, or likely to be absent on service on election days, to register for the purpose of voting.

The provision of the Constitution as to the second reading of said bills at length being dispensed with, said bills were read the second time by their titles, and ordered to be placed in the orders of the day.

Mr. Greene, of the Committee on Rules, called from the Committee on Appropriations for consideration a resolution of the following title, viz.:

S. Res. 3. Resolution to investigate the high cost of living.

Said resolution reads as follows, viz.:

Whereas, the high cost of living is a serious problem now confronting us, and, whereas, the prices of foodstuffs and other necessities have advanced so fast and uniformly as to suggest combinations in violation of our anti-trust laws:

Be it resolved by the General Assembly of the Commonwealth of Kentucky, that the Attorney General and Commonwealth and County Attorneys of the State are hereby requested to use all the power of their offices to ascertain if such violations exist, and if so, to take steps to suppress same.

Said resolution was ruled out of order.

Mr. Greene, of the Committee on Rules, called from the Committee on Appropriations for consideration a resolution of the following title, viz.:

S. Res. 4. Resolution for appointment of committee to attend funeral of James E. Stone, and to purchase floral wreath and payment therefor.

Said resolution reads as follows, viz.:

Whereas, the Senate, by resolution, directed the President of the Senate to appoint a committee of three members of the Senate to attend the funeral of the late James E. Stone, held in Louisville, April 15th, 1917, and to purchase a suitable floral wreath; and,

Whereas, the President of the Senate appointed Senators Charles H. Knight, J. F. Porter, and J. Howard Williams, as a committee, and the members of the said committee did attend the funeral as the representatives of the Senate, and did purchase the floral wreath as directed in the resolution;

Therefore, be it resolved by the Senate, the House of Representatives concurring, that the Auditor of Public Accounts is hereby directed, upon the presentation of this resolution, attested as passed by the two houses of this General Assembly, to draw his warrant in favor of Senator Charles H. Knight, for the sum of twenty-one dollars and sixty-five cents ($21.65), to reimburse the members of the committee their expenses in attending the funeral and for the purchase of the floral wreath.

Mr. Hiram Brown moved that said resolution be adopted.

The yeas and nays being taken on the adoption of said resolution in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Frank C. Greene	C. B. Nichols
C. H. Bays	C. H. Grimes	S. M. O'Brien
Frank J. Brown	J. S. Hall	A. J. Oliver
Hiram Brown	L. B. Hamilton	William A. Perry
Henry A. Cannon	David J. Howard	Geo. L. Pickett
Glover H. Cary	R.B.Hutchcraft,Jr.	A. B. Pieratt
A. S. Cooper	J. M. Johnson	J. D. Pumphrey
S. B. Coleman	T. R. Jones	Harry P. Purnell
W. P. Cropper.	H. Clay Kauffman	John T. Roach
R. T. Crowe	Wm. J. Kuh	Joe Schneider
James S. Cruse	Dr. J. E. Lilly	L. M. Smith
H. C. Cummins	W. R. Lyon	E. D. Smith
S. C. Dobbs	Dr. C. W. Mathers	Claude B. Smith
Thomas A. Dover	Jacob Metzger	John W. Snider
W. E. Dowling	Harry J. Meyers	Adam Spahn
William Duffy	Claude D. Minor	Thomas Spurrier
Odie Duncan	John T. Murphy	R. C. Tartar
J. M. Elliston	B. F. McAtee	J. Wood Vance
T. T. Gardner	E. B. McGlone	J. W. Wall
W. G. Gooch	W. J. McMurray	John S. Webb

Louis E. Yewell E. G. Young —62

Those who voted in the negative were—

G. G. Brashear R. B. Jackson Ed. D. Stone —3

And so said resolution was adopted.

Mr. Greene, of the Committee on Rules, called from the Committee on Appropriations for consideration a resolution of the following title, viz.:

S. Res. 6. Resolution for payment of funeral expenses, hotel expenses, doctors' bills and committee's expenses of Senator T. J. Moore.

Said resolution reads as follows, viz.:

Whereas, Senator Thomas J. Moore, a member of this General Assembly, departed this life on the 16th day of April, 1917; and,

Whereas, he was without funds at the time of his death to pay funeral expenses, hotel bills, doctor bills and nurse hire; and,

Whereas, a committee from the General Assembly was appointed to attend his funeral, whose expenses should be paid; and,

Whereas, his relatives are unable to pay said expenses;

Now, therefore, be it resolved by the Senate and House of Representatives of the Commonwealth of Kentucky:

§ 1. That the Auditor of Public Accounts is hereby authorized and directed to draw his warrant to pay said expenses, as follows:

Hotel bills	$ 36.90
Crutcher & Simpson	3.60
LeCompte Co., Undertakers	125.00
Nurse	27.00
Flowers	20.00
Dr. Heilman	38.00
Dr. Patterson	10.00
Dr. Minish	15.00
Flowers for desk	7.50

And in addition thereto the expenses of the six members of the committee who attended the funeral, amounting to $75.00. The Auditor will draw his warrant to the parties entitled thereto upon the proven claim of such parties, and when such warrants are so drawn the Treasurer is hereby authorized and directed to pay same.

Mr. Greene moved that said resolution be adopted.

The yeas and nays being taken on the adoption of said resolution in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	J. M. Elliston	Dr. C. W. Mathers
C. H. Bays	L. L. Embrey	Jacob Metzger
Frank J. Brown.	T. T. Gardner	Harry J. Meyers
Hiram Brown	Frank C. Greene	Claude D. Minor
Glover H. Cary	L. B. Hamilton	S. Montgomery
A. S. Cooper	W. B. Harvey	John T. Murphy
S. B. Coleman	W. C. G. Hobbs	E. B. McGlone
R. T. Crowe	A. B. Holland	W. J. McMurray
James S. Cruse	David J. Howard	C. B. Nichols
S. C. Dobbs	Chas. L. Hunter	S. M. O'Brien
Thomas A. Dover	R.B.Hutchcraft,Jr.	William A. Perry
W. E. Dowling	T. R. Jones	Geo. L. Pickett
William Duffy	W. H. Jones	A. B. Pieratt

J. D. Pumphrey	Joe Schneider	Thomas Spurrier
Harry P. Purnell	L. M. Smith	R. C. Tartar
Richard Radcliffe	Claude B. Smith	J. Wood Vance
John T. Roach	John W. Snider	John S. Webb
Lewis Ryans	Adam Spahn	Louis E. Yewell

—54

Those who voted in the negative were—

Wm. J. Kuh	Ed. D. Stone	E. G. Young

—3

And so said resolution was adopted.

Mr. Greene, of the Committee on Rules, called up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 14. An Act regulating the license tax on automobile trucks.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The license tax on each automobile truck used in this State engaged in hauling merchandise, other than that of produce, raised on the owner's farm, shall be: Trucks under three ton capacity, thirty-five dollars; of four ton, fifty dollars; of five ton, sixty-five dollars; of six tons or over in capacity, one hundred dollars, and for each trailer, twenty-five dollars. This license shall be collected as other automobile licenses are collected and shall go to the road fund of the State.

§ 2. All laws and parts of laws in conflict with this act are repealed.

Mr. Hamilton offered the following amendment to said bill, viz.:

Amend House Bill 14, by striking out in line 3, the words "thirty-five dollars," and inserting in lieu thereof the words, "twelve dollars."

Said amendment was adopted.

Mr. Minor offered the following amendment to said bill, viz.:

Amend House Bill 14, by adding at the end of line 7, of section 1, the following: "Said license herein provided shall be in lieu of all other State license on said vehicles."

Said amendment was adopted.

Mr. Bailey offered the following amendment to said bill, viz.:

Amend House Bill No. 14, by inserting between the words "merchandise" and "other" in line 2 of Section 1, the words "for hire."

Said amendment was disagreed to.

Mr. Dorman offered the following amendment to said bill, viz.:

Amend House Bill No. 14, line 4, by inserting after the word "dollars," at the beginning of the line: "of three to four-ton capacity, forty dollars."

Said amendment was adopted.

Mr. Hobbs offered the following amendment to said bill, viz.:

Amend House Bill No. 14, by inserting in line 6 thereof,

after the word "dollars," the following: "And said license tax shall be in lieu of all other license tax of State, county, or city."

Said amendment was disagreed to.

Mr. Spahn offered the following amendment to said bill, viz.:

Amend House Bill No. 14, by striking therefrom in line three, the word "thirty-five" and inserting the word "ten"; from line 4 the word "fifty" and inserting "fifteen"; from line 4 the word "sixty-five" and inserting "twenty"; and from line 5 the words "one hundred" and inserting the word "twenty-five."

The yeas and nays being required on said amendment by Messrs. Spahn and Duffy, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Jacob Metzger	Thomas Spurrier
C. H. Bays	Harry J. Meyers	Ed. D. Stone
E. Bullock	G. B. Moores	R. C. Tartar
Thomas A. Dover	John T. Murphy	F. C. Trivette
William Duffy	W. J. McMurray	D. B. Tyra
L. L. Embrey	S. M. O'Brien	J. W. Wall
Wm. Gearheart	A. J. Oliver	John S. Webb
L. B. Hamilton	William A. Perry	W. M. Webb
W. C. G. Hobbs	W. A. Price	Frank M. White
David J. Howard	Lewis Ryans	Louis E. Yewell
Dr. J. E. Lilly	Adam Spahn	—32

Those who voted in the negative were—

H. F. S. Bailey	Hiram Brown	S. B. Coleman
Frank J. Brown	Henry A. Cannon	W. P. Cropper.
W. H. Brown	A. S. Cooper	R. T. Crowe

James S. Cruse	T. R. Jones	Richard Radcliffe
Harry C. Cummins	W. H. Jones	D. S. Richardson
S. C. Dobbs	H. Clay Kauffman	John T. Roach
Jas. R. Dorman	W. R. Lyon	Joe Schneider
W. E. Dowling	Dr. C. W. Mathers	L. M. Smith
J. R. Durham	Claude D. Minor	E. D. Smith
W. G. Gooch	S. Montgomery	Claude B. Smith
C. H. Grimes	B. F. McAtee	John W. Snider
J. S. Hall	C. B. Nichols	J. Wood Vance
J. M. Howell	Geo. L. Pickett	J. D. Wills
Chas. L. Hunter	A. B. Pieratt	M. O. Wilson
R.B.Hutchcraft,Jr.	J. D. Pumphrey	E. G. Young
J. M. Johnson	Harry P. Purnell	—47

And so said amendment was disagreed to.

Mr. Roach moved that when this House adjourns today it be to meet at 1 o'clock p. m. Monday next.

The yeas and nays being required on said motion by Messrs. Stone and Hamilton, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	L. L. Embrey	Claude D. Minor
C. H. Bays	Wm. Gearheart	John T. Murphy
G. G. Brashear	C. H. Grimes	W. J. McMurray
W. H. Brown	J. S. Hall	John T. Roach
Hiram Brown	David J. Howard	Lewis Ryans
James S. Cruse	J. M. Howell	Adam Spahn
Thomas A. Dover	R. B. Jackson	F. C. Trivette
W. E. Dowling	Jacob Metzger	J. D. Wills
William Duffy	Harry J. Meyers	—26

Those who voted in the negative were—

H. F. S. Bailey	Henry A. Cannon	S. B. Coleman
Frank J. Brown	Glover H. Cary	W. P. Cropper
E. Bullock	A. S. Cooper	R. T. Crowe

H. C. Cummins	W. R. Lyon	L. M. Smith
S. C. Dobbs	Dr. C. W. Mathers	E. D. Smith
Odie Duncan	S. Montgomery	Claude B. Smith
J. R. Durham	G. B. Moores	John W. Snider
J. M. Elliston	B. F. McAtee	Thomas Spurrier
T. T. Gardner	E. B. McGlone	Ed. D. Stone
W. G. Gooch	C. B. Nichols	R. C. Tartar
L. B. Hamilton	S. M. O'Brien	D. B. Tyra
W. C. G. Hobbs	A. J. Oliver	J. Wood Vance
A. B. Holland	William A. Perry	J. W. Wall
Chas. L. Hunter	Geo. L. Pickett	John S. Webb
R.B.Hutchcraft,Jr.	A. B. Pieratt	W. M. Webb
J. M. Johnson	W. A. Price	Frank M. White
W. H. Jones	J. D. Pumphrey	M. O. Wilson
H. Clay Kauffman	Richard Radcliffe	E. S. Wood
Wm. J. Kuh	D. S. Richardson	Louis E. Yewell
Dr. J. E. Lilly	Joe Schneider	E. G. Young

—60

And so said motion was disagreed to.

Mr. Murphy, of the Committee on Enrollments, reported that he had examined and found correctly enrolled, bills of the following titles, viz.:

H. B. 15. Live stock shall not be taxed for State purposes at a greater rate than one cent on each one hundred dollars of assessed value.

H. B. 28. An Act relating to revenue and taxation prescribing the manner of taxing, surplus, undivided profits and shares of stock in building and loan associations, prescribing by whom said taxes shall be paid, fixing a rate for such taxation, and exempting surplus, undivided profits and shares of stock from local taxation, providing for reports, time and manner of making same, and for payment of tax, prescribing penalties and repealing existing laws.

H. B. 35. An Act to amend and re-enact Sections 2992

and 2993, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first class.

H. B. 36. An Act to amend and re-enact section 2988, Kentucky Statutes, Carroll's Edition, 1915, being a part of the charter of cities of the first-class.

Whereupon all other business was suspended, said bills were severally read at length and compared in open House, and were found to be correctly enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said bills.

Ordered, that the enrolling clerk deliver said bills to the Senate.

After a time the enrolling clerk delivered the original and enrolled bills which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bills which originated in the House and which have been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Murphy, of the Committee on Enrollments, reported that he had examined and found correctly enrolled, bills of the following titles, viz.:

H. B. 2. An Act relating to revenue and taxation, providing an annual tax upon property subject to taxation in this State, fixing the rate thereof, distributing said tax to various departments and State institutions, providing manner and means of assessing and listing corporate property and

shares of stock, designating what classes of property shall be subject to local taxation, fixing time for collecting taxes on omitted personal property in certain cases, requiring record of assignment of evidences of indebtedness secured by mortgages in certain cases; requiring fiduciaries to file inventories of trust property; conferring power on taxing authorities to examine books and accounts of fiduciaries; requiring payment of taxes before final discharge; providing an additional tax for recording certain mortgages; making failure to pay taxes a bar to enforcement of indebtedness in certain cases; fixing penalties and repealing existing statutes.

H. B. 37. An Act to amend and re-enact subsections 3, 4 and 5 of section 2984a, Kentucky Statutes, Carroll's edition, 1915, being a part of charter of cities of the first class.

Whereupon all other business was suspended; said bills were severally read at length and compared in open House, and were found to be correctly enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said bills.

Ordered, that the enrolling clerk deliver said bills to the Senate.

After a time the enrolling clerk delivered the original and enrolled bills which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bills which originated in the House and which have been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled a resolution of the following title, viz.:

H. Res. 3. Resolution adjourning the special session of General Assembly sine die on Wednesday, April 25th, 1917.

Whereupon all other business was suspended, said resolution was read at length and compared in open House, and found to be correctly enrolled.

Thereupon, the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said resolution.

Ordered, that the enrolling clerk deliver said resolution to the Senate.

After a time the enrolling clerk delivered the original and enrolled resolution which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled resolution which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Pumphrey moved that this House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2 o'clock p. m. the House reconvened.

The House took up for consideration the unfinished business of the morning session, viz.:

H. B. 14. An Act regulating the license tax on automobile trucks.

Mr. Kauffman offered the following amendment to said bill, viz.:

Amend House Bill 14, by striking out the following in lines 6 and 7: "This license shall be collected as other automobile licenses are collected and shall go to the road fund of the State," and insert in lieu thereof the following:

"This license shall be collected by the county clerk of each county and pay same to the road fund of each county respectively."

The yeas and nays being required on said amendment by Messrs. Kauffman and Spahn, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	H. Clay Kauffman	Harry P. Purnell
H. C. Cummins	Jacob Metzger	Adam Spahn
Jas. R. Dorman	Harry J. Meyers	J. D. Wills
William Duffy	G. B. Moores	Louis E. Yewell
Odie Duncan	John T. Murphy	
David J. Howard	S. M. O'Brien	—16

Those who voted in the negative were—

H. F. S. Bailey	Henry A. Cannon	J. R. Durham
C. H. Bays	A. S. Cooper	L. L. Embrey
G. G. Brashear	S. B. Coleman	T. T. Gardner
Frank J. Brown	W. P. Cropper	W. G. Gooch
W. H. Brown	S. C. Dobbs	Frank C. Greene
Hiram Brown	Thomas A. Dover	C. H. Grimes
E. Bullock	W. E. Dowling	J. S. Hall

L. B. Hamilton	S. Montgomery	Claude B. Smith
W. C. G. Hobbs	B. F. McAtee	John W. Snider
A. B. Holland	L. T. Neat	Ed. D. Stone
J. M. Howell	C. B. Nichols	R. C. Tartar
R.B.Hutchcraft,Jr.	Geo. L. Pickett	J. Wood Vance
R. B. Jackson	A. B. Pieratt	J. W. Wall
J. M. Johnson	W. A. Price	John S. Webb
T. R. Jones	J. D. Pumphrey	W. M. Webb
W. H. Jones	Richard Radcliffe	Frank M. White
Wm. J. Kuh	D. S. Richardson	M. O. Wilson
Dr. J. E. Lilly	John T. Roach	E. S. Wood
W. R. Lyon	Lewis Ryans	E. G. Young
Dr. C. W. Mathers	Joe Schneider	
Claude D. Minor	L. M. Smith	—61

And so said amendment was disagreed to.

Mr. W. M. Duffy offered the following amendment to said bill, viz.:

Amend House Bill 14, by striking out in line 2 after the word "merchandise" the following: "other than that of produce raised on the various farms."

The yeas and nays being required on said amendment by Messrs. Duffy and Spahn, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Wm. Gearheart	G. B. Moores
Frank J. Brown	J. S. Hall	John T. Murphy
E. Bullock	David J. Howard	C. B. Nichols
Henry A. Cannon	Chas. L. Hunter	S. M. O'Brien
Glover H. Cary	R.B.Hutchcraft,Jr.	William A. Perry
W. P. Cropper	R. B. Jackson	Geo. L. Pickett
H. C. Cummins	Dr. J. E. Lilly	W. A. Price
William Duffy	Jacob Metzger	Lewis Ryans
J. R. Durham	Harry J. Meyers	E. D. Smith

John W. Snider	D. B. Tyra	E. G. Young
Adam Spahn	J. W. Wall	
Thomas Spurrier	John S. Webb	—34

Those who voted in the negative were—

H. F. S. Bailey	J. M. Howell	Harry P. Purnell
C. H. Bays	J. M. Johnson	Richard Radcliffe
W. H. Brown	T. R. Jones	D. S. Richardson
A. S. Cooper	W. H. Jones	John T. Roach
S. B. Coleman	H. Clay Kauffman	Joe Schneider
James S. Cruse	Wm. J. Kuh	L. M. Smith
S. C. Dobbs	W. T. Lasley	Claude B. Smith
W. E. Dowling	W. R. Lyon	Ed. D. Stone
Odie Duncan	Dr. C. W. Mathers	R. C. Tartar
L. L. Embrey	Claude D. Minor	J. Wood Vance
T. T. Gardner	S. Montgomery	W. M. Webb
W. G. Gooch	B. F. McAtee	Frank M. White
Frank C. Greene	W. J. McMurray	J. D. Wills
C. H. Grimes	L. T. Neat	M. O. Wilson
L. B. Hamilton	A. B. Pieratt	E. S. Wood
A. B. Holland	J. D. Pumphrey	Louis E. Yewell
		—48

And so said amendment was disagreed to.

Mr. Hiram Brown moved that said bill and all pending amendments be laid on the table.

The yeas and nays being required on said motion by Messrs. Mathers and Hobbs were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	William Duffy	Jacob Metzger
G. G. Brashear	Odie Duncan	Harry J. Meyers
Hiram Brown	L. L. Embrey	G. B. Moores
E. Bullock	Wm. Gearheart	John T. Murphy
Thomas A. Dover	R. B. Jackson	W. J. McMurray

S. M. O'Brien	Ed. D. Stone	W. M. Webb
John T. Roach	R. C. Tartar	Frank M. White
Lewis Ryans	F. C. Trivette	
Adam Spahn	John S. Webb	

—25

Those who voted in the negative were—

H. F. S. Bailey	Frank C. Greene	Geo. L. Pickett
C. H. Bays	C. H. Grimes	A. B. Pieratt
Frank J. Brown	L. B. Hamilton	W. A. Price
W. H. Brown	W. B. Harvey	J. D. Pumphrey
Henry A. Cannon	W. C. G. Hobbs	Richard Radcliffe
A. S. Cooper	J. M. Howell	D. S. Richardson
S. B. Coleman	Chas. L. Hunter	Joe Schneider
W. P. Cropper	R.B.Hutchcraft,Jr.	L. M. Smith
R. T. Crowe	J. M. Johnson	E. D. Smith
James S. Cruse	T. R. Jones	Claude B. Smith
H. C. Cummins	W. H. Jones	John W. Snider
S. C. Dobbs	H. Clay Kauffman	D. B. Tyra
Jas. R. Dorman	Dr. C. W. Mathers	J. W. Wall
W. E. Dowling	Claude D. Minor	J. D. Wills
J. R. Durham	S. Montgomery	M. O. Wilson
T. T. Gardner	B. F. McAtee	Louis E. Yewell
W. G. Gooch	C. B. Nichols	E. G. Young

—51

And so said motion was disagreed to.

Mr. Hobbs offered the following amendment to said bill, viz.:

Amend House Bill 14 by striking from lines 5 and 6 the following: "and for each trailer twenty-five dollars."

Mr. Spurrier moved that said amendment proposed by Mr. Hobbs be laid on the table.

The yeas and nays being required on said motion by Messrs. Bullock and Mathers, were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	David J. Howard	Adam Spahn
G. G. Brashear	R. B. Jackson	Thomas Spurrier
Hiram Brown	Jacob Metzger	Ed. D. Stone
E. Bullock	Harry J. Meyers	R. C. Tartar
S. B. Coleman	G. B. Moores	F. C. Trivette
Thomas A. Dover	John T. Murphy	D. B. Tyra
William Duffy	S. M. O'Brien	John S. Webb
Odie Duncan	William A. Perry	W. M. Webb
L. L. Embrey	W. A. Price	Frank M. White
T. T. Gardner	Lewis Ryans	M. O. Wilson
Wm. Gearheart	L. M. Smith	Louis E. Yewell

—33

Those who voted in the negative were—

H. F. S. Bailey	J. S. Hall	L. T. Neat
C. H. Bays	L. B. Hamilton	C. B. Nichols
Frank J. Brown	W. C. G. Hobbs	A. B. Pieratt
W. H. Brown	J. M. Howell	J. D. Pumphrey
Henry A. Cannon	R.B.Hutchcraft,Jr.	Harry P. Purnell
A. S. Cooper	J. M. Johnson	Richard Radcliffe
W. P. Cropper	T. R. Jones	D. S. Richardson
R. T. Crowe	W. H. Jones	John T. Roach
James S. Cruse	Wm. J. Kuh	Joe Schneider
Harry C. Cummins	W. T. Lasley	E. D. Smith
S. C. Dobbs	Dr. J. E. Lilly	Claude B. Smith
Jas. R. Dorman	Dr. C. W. Mathers	John W. Snider
J. R. Durham	Claude D. Minor	J. Wood Vance
W. G. Gooch	S. Montgomery	J. W. Wall
Frank C. Greene	B. F. McAtee	J. D. Wills
C. H. Grimes	W. J. McMurray	E. G. Young

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And so said motion was disagreed to.

Said amendment proposed by Mr. Hobbs was adopted.

Mr. Meyers offered the following amendment to said bill, viz.:

Amend by adding: "All trucks and machinery used to construct or reconstruct roads, shall be exempted from the provisions of this bill."

Said amendment was disagreed to.

Mr. Coleman moved that House Bill 14, together with all amendments proposed thereto, be recommitted to the Committee on Revenue and Taxation.

Said motion was disagreed to.

Mr. Hutcheraft moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Ordered, that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title, and as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	James S. Cruse	L. L. Embrey
Frank J. Brown	R. T. Crowe	W. G. Gooch
W. H. Brown	H. C. Cummins	Frank C. Greene
Glover H. Cary	S. C. Dobbs	C. H. Grimes
A. S. Cooper	Jas. R. Dorman	J. S. Hall
W. P. Cropper	J. R. Durham	W. B. Harvey

W. C. G. Hobbs	S. Montgomery	Joe Schneider
J. M. Howell	B. F. McAtee	L. M. Smith
R.B.Hutchcraft,Jr.	L. T. Neat	E. D. Smith
J. M. Johnson	C. B. Nichols	Claude B. Smith
T. R. Jones	A. B. Pieratt	John W. Snider
W. H. Jones	J. D. Pumphrey	J. Wood Vance
W. T. Lasley	Richard Radcliffe	J. W. Wall
Dr. J. E. Lilly	D. S. Richardson	J. D. Wills
Dr. C. W. Mathers	John T. Roach	E. G. Young

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Those who voted in the negative were—

Peter Ampler	David J. Howard	Harry P. Purnell
H. F. S. Bailey	R. B. Jackson	Lewis Ryans
G. G. Brashear	H. Clay Kauffman	Adam Spahn
Hiram Brown	W. R. Lyon	Thomas Spurrier
E. Bullock	Jacob Metzger	Ed. D. Stone
Henry A. Cannon	Harry J. Meyers	R. C. Tartar
S. B. Coleman	Claude D. Minor	F. C. Trivette
Thomas A. Dover	G. B. Moores	D. B. Tyra
William Duffy	John T. Murphy	John S. Webb
Odie Duncan	W. J. McMurray	W. M. Webb
J. M. Elliston	S. M. O'Brien	Frank M. White
T. T. Gardner	A. J. Oliver	M. O. Wilson
Wm. Gearheart	William A. Perry	Louis E. Yewell
L. B. Hamilton	Geo. L. Pickett	
A. B. Holland	W. A. Price	

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Resolved, that the title thereof be as aforesaid.

Mr. Mathers moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had passed a bill which originated in the House of the following title, viz.:

H. B. 44. An Act relating to revenue and taxation, and providing a license tax for conducting a race track at which races are run for purses or prizes, and fixing penalty for violation thereof.

With amendments thereto.

The House then took up for consideration said House Bill 44 together with amendments proposed thereto by the Senate.

(For said bill see House Journal of April 12th, 1917.)

The amendments proposed thereto by the Senate are as follows, viz.:

Amendment 1. "Amend House Bill 44, as printed, in the Senate, as follows: By striking out in lines 3 and 4 the following words: 'in lieu of all other licenses.' "

Amendment 2. "Amend section 5 by striking out said section and change the number of section 6 to section 5."

Amendment 3. "Amend House Bill 44, in the Senate, section 3, line three, of the printed bill, by adding at the end thereof the following language, viz.: 'Nor to any track not now under and subject to the supervision and direction of the Kentucky State Racing Commission.' "

Amendment 4. "Amend House Bill 44 by striking out section 6 and inserting in lieu thereof the following: 'Whereas there is a large deficit in the State Treasury an emergency is declared to exist and this bill shall take effect from and after its passage and approval by the Governor.' "

Said amendments were concurred in.

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of

said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

G. G. Brashear	W. C. G. Hobbs	William A. Perry
W. H. Brown	A. B. Holland	W. A. Price
Hiram Brown	David J. Howard	J. D. Pumphrey
E. Bullock	J. M. Howell	Harry P. Purnell
Henry A. Cannon	Chas. L. Hunter	Richard Radcliffe
A. S. Cooper	R.B.Hutchcraft,Jr.	D. S. Richardson
S. B. Coleman	J. M. Johnson	Lewis Ryans
W. P. Cropper	T. R. Jones	Joe Schneider
R. T. Crowe	W. H. Jones	E. D. Smith
James S. Cruse	H. Clay Kauffman	Claude B. Smith
H. C. Cummins	Wm. J. Kuh	John W. Snider
S. C. Dobbs	W. T. Lasley	Adam Spahn
Jas. R. Dorman	Dr. J. E. Lilly	Thomas Spurrier
Thomas A. Dover	W. R. Lyon	Ed. D. Stone
William Duffy	Dr. C. W. Mathers	R. C. Tartar
Odie Duncan	Jacob Metzger	F. C. Trivette
J. R. Durham	Harry J. Meyers	D. B. Tyra
J. M. Elliston	Claude D. Minor	J. Wood Vance
L. L. Embrey	S. Montgomery	J. W. Wall
T. T. Gardner	G. B. Moores	John S. Webb
Wm. Gearheart	John T. Murphy	W. M. Webb
W. G. Gooch	B. F. McAtee	Frank M. White
C. H. Grimes	W. J. McMurray	M. O. Wilson
J. S. Hall	S. M. O'Brien	Louis E. Yewell
L. B. Hamilton	A. J. Oliver	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	L. T. Neat	J. D. Wills
Frank C. Greene	John T. Roach	
W. B. Harvey	L. M. Smith	—7

Mr. Greene, of the Committee on Rules, called up for

consideration, together with Senate amendments proposed thereto, and concurred in by the House, a bill of the following title, viz.:

H. B. 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks; prescribing by whom said taxes shall be paid; fixing a rate for such taxation; exempting said deposits from local taxation; providing for certain reports by banks relative to said deposits; fixing the time for said reports and the time and manner for the payment of said taxes; prescribing penalties and repealing existing statutes.

(For said bill see House Journal of March 22nd.)

(For said Senate amendments proposed to House Bill 3, and concurred in by the House, see House Journal of April 11th.)

(For report from the Senate announcing that they had receded from the adoption of Senate amendments Nos. 4 and 7, proposed to House Bill 3, see House Journal of April 19th.)

Said bill, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	W. P. Cropper	Odie Duncan
Frank J. Brown.	H. C. Cummins	J. M. Elliston
E. Bullock	S. C. Dobbs	T. T. Gardner
Henry A. Cannon	Jas. R. Dorman	Wm. Gearheart
Glover H. Cary	Thomas A. Dover	W. G. Gooch
S. B. Coleman	William Duffy	J. S. Hall

W. C. G. Hobbs	Claude D. Minor	E. D. Smith
A. B. Holland	G. B. Moores	Claude B. Smith
J. M. Howell	B. F. McAtee	John W. Snider
Chas. L. Hunter	W. J. McMurray	Adam Spahn
R.B.Hutchcraft,Jr.	C. B. Nichols	Thomas Spurrier
T. R. Jones	S. M. O'Brien	F. C. Trivette
W. H. Jones	A. J. Oliver	D. B. Tyra
H. Clay Kauffman	William A. Perry	J. W. Wall
Wm. J. Kuh	Geo. L. Pickett	John S. Webb
W. T. Lasley	W. A. Price	W. M. Webb
Dr. J. E. Lilly	J. D. Pumphrey	Frank M. White
Dr. C. W. Mathers	D. S. Richardson	Louis E. Yewell
Jacob Metzger	Lewis Ryans	E. G. Young
Harry J. Meyers	Joe Schneider	—59

Those who voted in the negative were—

W. H. Brown	W. B. Harvey	John T. Roach
Hiram Brown	David J. Howard	L. M. Smith
A. S. Cooper	W. R. Lyon	Ed. D. Stone
James S. Cruse	S. Montgomery	R. C. Tartar
L. L. Embrey	John T. Murphy	J. Wood Vance
Frank C. Greene	A. B. Pieratt	J. D. Wills
C. H. Grimes	Harry P. Purnell	M. O. Wilson
L. B. Hamilton	Richard Radcliffe	—23

Mr. Greene, of the Committee on Rules, called from the Committee on Appropriations for consideration, a resolution of the following title, viz.:

H. Res. 4. Joint resolution providing pay for the members of the Tax Commission appointed by the Governor pursuant to a resolution adopted by the General Assembly March 23rd, 1916.

Said resolution reads as follows, viz.:

Whereas, the Tax Commission appointed by the Gover-

nor pursuant to a resolution adopted by the General Assembly March 23rd, 1916, has given faithful service to the Commonwealth of Kentucky, and to the General Assembly of the Commonwealth; and,

Whereas, the members thereof have served without compensation, having only their actual expenses paid; and,

Whereas, it is the sense of the General Assembly that the members of the commission be paid something by way of compensation;

Therefore, be it resolved by the Commonwealth of Kentucky:

That there be appropriated out of any funds in the treasury of the Commonwealth of Kentucky the sum of ten thousand five hundred ($10,500.00) dollars, to pay said Tax Commission, and each of its members for their services, and the Auditor will draw his several warrants for the following amounts payable to the persons named, respectively: Selden R. Glenn, H. M. Brock, Hite Huffaker, Reuben Hutchcraft, George L. Pickett, T. T. Gardner, A. J. Oliver, each one thousand five hundred ($1,500.00) dollars.

Said resolution was reported to the House by the Committee on Appropriations with the expression of opinion that same ought not be adopted.

Mr. Minor moved that the report of the Committee on Appropriations be adopted.

Mr. Vance rising to a point of order made the point that said resolution was not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that under the call for the special session, the point of order was well taken.

Said resolution was ruled out of order.

Mr. Greene, of the Committee on Rules, called up for consideration from the orders of the day a bill of the following title, viz.:

H. B. 19. All loose leaf tobacco warehouses doing business in this State, shall pay a license tax of ten dollars for each million pounds of tobacco sold.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. All loose leaf tobacco warehouses doing business in this State, shall pay a license tax of ten dollars for each million pounds of tobacco actually sold by them, not taking into account the resales after a rejection.

§ 2. Within five days after the closing of the warehouse at the end of the season, the superintendent shall make a statement under oath to the county clerk, as to the amount of tobacco actually sold during the season by his warehouse.

Should he fail or refuse to do so, he may be fined from fifty to one hundred dollars, and the personal property of the warehouse be levied on and sold for the amount of the license, to be calculated from their published statements.

All money arising from this license shall go to the State road fund.

Mr. Vance moved that said House Bill 19, with all amendments, be recommitted to the Committee on Revenue and Taxation.

The yeas and nays being required on said motion by Messrs. W. M. Duffy and Vance, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey C. H. Bays W. H. Brown

Hiram Brown	W. H. Jones	Richard Radcliffe
A. S. Cooper	H. Clay Kauffman	D. S. Richardson
S. B. Coleman	W. T. Lasley	John T. Roach
James S. Cruse	Dr. J. E. Lilly	L. M. Smith
Odie Duncan	W. R. Lyon	Ed. D. Stone
L. L. Embrey	Claude D. Minor	R. C. Tartar
C. H. Grimes	S. Montgomery	J. Wood Vance
A. B. Holland	G. B. Moores	W. M. Webb
Chas. L. Hunter	L. T. Neat	Frank M. White
J. M. Johnson	A. B. Pieratt	J. D. Wills
T. R. Jones	Harry P. Purnell	M. O. Wilson

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Those who voted in the negative were—

Peter Ampler	Wm. Gearheart	Geo. L. Pickett
G. G. Brashear	W. G. Gooch	W. A. Price
E. Bullock	Frank C. Greene	J. D. Pumphrey
Henry A. Cannon	J. S. Hall	Lewis Ryans
Glover H. Cary	L. B. Hamilton	Joe Schneider
W. P. Cropper	W. C. G. Hobbs	Claude B. Smith
R. T. Crowe	J. M. Howell	Adam Spahn
H. C. Cummins	R.B.Hutchcraft,Jr.	Thomas Spurrier
S. C. Dobbs	Wm. J. Kuh	D B. Tyra
Jas. R. Dorman	Dr. C. W. Mathers	J. W. Wall
Thomas A. Dover	Jacob Metzger	John S. Webb
William Duffy	Harry J. Meyers	E. S. Wood
J. R. Durham	W. J. McMurray	Louis E. Yewell
J. M. Elliston	S. M. O'Brien	E. G. Young
T. T. Gardner	William A. Perry	

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And so said motion was disagreed to.

Mr. Spahn moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

SATURDAY, APRIL 21, 1917.

The House was opened with prayer by the Rev. J. Carleton Pelgrim, pastor of the First Presbyterian Church of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

Mr. Greene offered the following resolution, viz.:

Whereas, the Benevolent Protective Order of Elks, Lodge No. 530, city of Frankfort has, during this extraordinary session, extended to the members of the General Assembly, the privilege of enjoying the conveniences of its handsome and luxurious home, and

Whereas, such privilege has been accepted and enjoyed by numerous members of this General Assembly, especially since the destruction by fire of the Capital hotel.

Be it resolved by the General Assembly of Kentucky that the courtesies granted to this General Assembly by the Benevolent Protective Order of Elks' Lodge No. 530, city of Frankfort, throughout this 1917 extraordinary session be gratefully acknowledged, and

Be it further resolved that a certified copy of this joint resolution, when concurred in by the Senate, be forwarded by the clerk of the House to the Frankfort Lodge of Elks.

Mr. Greene moved that the rules be suspended.

Said motion was agreed to.

Mr. Greene moved that said resolution be adopted.

Said motion was agreed to.

Mr. W. M. Webb was granted an indefinite leave of absence.

The House then took up for consideration the unfinished business of yesterday, viz.:

House Bill 19. All loose leaf tobacco warehouses doing business in this State, shall pay a license tax of ten dollars for each million pounds of tobacco sold.

(For said bill see House Journal of yesterday.)

Mr. Dover offered the following amendment to said bill, viz.:

Amend House Bill 19, by striking out the word "loose" in line one.

Said amendment was adopted.

Mr. Mathers offered the following amendment to said bill, viz.:

Amend House Bill 19, section 1, line 2, by adding after the word "million" the following: "And fraction over a million."

Said amendment was adopted.

Mr. Greene moved that this House do now adjourn.

Said motion was disagreed to.

Mr. Hutchcraft moved that when this House adjourns it be to meet at 2 o'clock p. m.

Said motion was agreed to.

Mr. Dorman offered the following amendment to said bill, viz.:

Amend House Bill 19, section 1, line 2, by striking out "ten" and inserting "twenty."

The said amendment was disagreed to.

Mr. Hutchcraft moved the previous question.

The yeas and nays being required on said motion by Messrs. Neat and White, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	Wm. Gearheart	W. A. Price
W. H. Brown	W. G. Gooch	J. D. Pumphrey
Hiram Brown	J. S. Hall	D. S. Richardson
E. Bullock	W. B. Harvey	E. D. Smith
Henry A. Cannon	W. C. G. Hobbs	Thomas Spurrier
W. P. Cropper	Chas. L. Hunter	R. C. Tartar
James S. Cruse	R.B.Hutchcraft,Jr.	J. Wood Vance
H. C. Cummins	J. M. Johnson	J. W. Wall
S. C. Dobbs	W. H. Jones	J. D. Wills
Jas. R. Dorman	Wm. J. Kuh	Louis E. Yewell
J. R. Durham	Dr. C. W. Mathers	E. G. Young
L. L. Embrey	B. F. McAtee	
T. T. Gardner	Geo. L. Pickett	—37

Those who voted in the negative were—

Peter Ampler	A. B. Holland	L. T. Neat
H. F. S. Bailey	David J. Howard	C. B. Nichols
G. G. Brashear	T. R. Jones	S. M. O'Brien
A. S. Cooper	H. Clay Kauffman	A. J. Oliver
R. T. Crowe	W. T. Lasley	William A. Perry
Thomas A. Dover	Dr. J. E. Lilly	A. B. Pieratt
William Duffy	W. R. Lyon	Harry P. Purnell
J. M. Elliston	Jacob Metzger	Richard Radcliffe
Frank C. Greene	Harry J. Meyers	John T. Roach
C. H. Grimes	G. B. Moores	Lewis Ryans
L. B. Hamilton	W. J. McMurray	Joe Schneider

Claude B. Smith	D. B. Tyra	M. O. Wilson	
Adam Spahn	John S. Webb	E. S. Wood	
Ed. D. Stone	Frank M. White		—41

And so said motion was disagreed to.

Mr. Vance offered the following amendment to said bill, viz.:

Amend House Bill 19 as follows: Strike out the word "ten" after the word "of" and before the word "dollars," and insert in lieu the word "five."

Said amendment was disagreed to.

Mr. Lyon moved that said House Bill 19, together with all pending amendments, be laid on the table.

The yeas and nays being required on said motion by Messrs. Lyon and Neat were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. H. Jones	Richard Radcliffe	
W. H. Brown	H. Clay Kauffman	John T. Roach	
Hiram Brown	W. T. Lasley	L. M. Smith	
A. S. Cooper	Dr. J. E. Lilly	Claude B. Smith	
Odie Duncan	W. R. Lyon	Ed. D. Stone	
L. L. Embrey	G. B. Moores	J. Wood Vance	
W. B. Harvey	W. J. McMurray	Frank M. White	
A. B. Holland	L. T. Neat	M. O. Wilson	
David J. Howard	Geo. L. Pickett	E. S. Wood	
J. M. Johnson	A. B. Pieratt		
T. R. Jones	Harry P. Purnell		—31

Those who voted in the negative were—

Peter Ampler	C. H. Bays	G. G. Brashear

E. Bullock	J. S. Hall	J. D. Pumphrey
Henry A. Cannon	L. B. Hamilton	D. S. Richardson
W. P. Cropper	W. C. G. Hobbs	Lewis Ryans
R. T. Crowe	Chas. L. Hunter	Joe Schneider
H. C. Cummins	R.B.Hutchcraft,Jr.	E. D. Smith
S. C. Dobbs	Wm. J. Kuh	Adam Spahn
Jas. R. Dorman	Dr. C. W. Mathers	Thomas Spurrier
Thomas A. Dover	Jacob Metzger	R. C. Tartar
William Duffy	Harry J. Meyers	D. B. Tyra
J. R. Durham	B. F. McAtee	J. W. Wall
T. T. Gardner	C. B. Nichols	John S. Webb
Wm. Gearheart	S. M. O'Brien	Louis E. Yewell
W. G. Gooch	A. J. Oliver	E. G. Young
Frank C. Greene	William A. Perry	
C. H. Grimes	W. A. Price	—46

And so said motion was disagreed to.

Mr. Spurrier moved the previous question.

The Speaker stated: Shall the main question be now put?

Said question was decided in the affirmative.

Ordered that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with,

Said bill was read the third time by its title, and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	Frank C. Greene	William A. Perry
C. H. Bays	C. H. Grimes	Geo. L. Pickett
G. G. Brashear	J. S. Hall	W. A. Price
E. Bullock	L. B. Hamilton	J. D. Pumphrey
Henry A. Cannon	W. C. G. Hobbs	Lewis Ryans
W. P. Cropper	Chas. L. Hunter	Joe Schneider
R. T. Crowe	R.B.Hutchcraft,Jr	E. D. Smith
H. C. Cummins	Wm. J. Kuh	Adam Spahn
S. C. Dobbs	Dr. C. W. Mathers	Thomas Spurrier
Jas. R. Dorman	Jacob Metzger	R. C. Tartar
Thomas A. Dover	Harry J. Meyers	D. B. Tyra
William Duffy	S. Montgomery	J. W. Wall
J. R. Durham	B. F. McAtee	John S. Webb
T. T. Gardner	C. B. Nichols	M. O. Wilson
Wm. Gearheart	S. M. O'Brien	Louis E. Yewell
W. G. Gooch	A. J. Oliver	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	J. M. Johnson	Richard Radcliffe
W. H. Brown	T. R. Jones	John T. Roach
Hiram Brown	W. H. Jones	L. M. Smith
A. S. Cooper	H. Clay Kauffman	Claude B. Smith
Odie Duncan	W. T. Lasley	Ed. D. Stone
J. M. Elliston	W. R. Lyon	J. Wood Vance
L. L. Embrey	G. B. Moores	Frank M. White
W. B. Harvey	L. T. Neat	E. S. Wood
A. B. Holland	A. B. Pieratt	
David J. Howard	Harry P. Purnell	

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Mr. W. M. Duffy offered the following amendment to the title of House Bill 19, viz.:

Amend the title to House Bill 19, by striking out all of it and inserting in lieu therefor the following:

"An Act imposing a license tax on tobacco warehouses doing business in this State."

Said amendment was adopted.

Mr. Greene moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

A message was received from the Senate announcing that they had concurred in a resolution which originated in the House of the following title, viz.:

House Res. 2. Resolution to pay ministers for their services in opening the House of Representatives and Senate with prayer.

Mr. Pumphrey moved that this House do now adjourn.

Said motion was agreed to.

At 2 o'clock p. m. the House reconvened.

Mr. Pumphrey moved that the rules be suspended.

Said motion was agreed to.

Mr. Pumphrey moved that the House take up for consideration from the orders of the day House Bill 67, and place same upon its passage.

Said motion was agreed to.

The House then took up for consideration a bill of the following title, viz.:

House Bill 67. An Act relating to revenue and taxation and providing a license tax to permit soldiers and sailors who are, or likely to be absent on service on election days, to register for the purpose of voting.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ A. Any soldier or sailor otherwise qualified, when he is or is likely to be engaged in or called into active service of the State or National Government, at any time not less than thirty days before any primary or regular election to be held in this State, for the election of State, District, County or Town officers, or for the voting on any public question, may register his name with the county court clerk, and the clerk shall issue him a license certificate permitting him to vote in any of said elections, in the manner hereinafter provided, for which license certificate the clerk shall collect a license fee of ten cents, one-half of which shall be returned into the State Treasury, the other one-half to be retained by the clerk.

The application for such license may be made in person, or by written application of the soldier or sailor, and when by written application it shall be under oath, and the application shall state the name, age, residence, and voting place of the applicant and contain a statement that the applicant is qualified to vote in the election in the voting place named, and the name of the party with which he affiliates. The license certificate issued shall be duplicated on a stub, in a book prepared for that purpose, which book shall always be delivered to the clerk of the election on the day prior to holding the same And the stub book showing the absentees' registration shall in all cases, and in cities where registration is required under the law, taken as full, complete and sufficient registration, for the purpose of voting as hereinafter set out. The registration herein required and the license certificate issued shall be

forceful and effective as long as the soldier or sailor is engaged in active service or on active duty, but shall be canceled and held for naught when such soldier or sailor is mustered out; provided he be mustered out of the service to register (where registration is required) in time to register under the general law.

§ 1. Right to Vote.—Whenever in time of war, any of the qualified electors of this State shall be in the actual military service of this State, or of the United States in the army or navy thereof, by the authority of this State, or under a requisition from the President of the United States, and as such shall be absent from the election districts in which they reside, on the days appointed by law for holding any general, special or local election within this State, or within any congressional district, county, city, town or municipality therein, such electors shall be entitled, at such times, to exercise the right or suffrage in their several districts in the manner and form hereinafter prescribed.

§ 2. Designation in Writing of Elector to Cast Vote—Signature to—Attestation.—Such absent elector shall by an instrument in writing, executed by him not more than sixty days previous to any general or special election to be held in this State, authorize and empower any elector of the election district in which the said absent elector shall reside, on the day of said election, to cast for him his vote or ballot, in the manner prescribed in this act, for all officers for whom he would have a right to vote if he were present at such election; said instrument shall be signed by such absent elector, attested by two subscribing witnesses, and sworn (or affirmed) to before any field officer, captain, adjutant or commander of any regiment, company, battalion or detachment, or of any vessel or naval station to which the said absent elector may belong or be attached, and such officers are hereby duly authorized to administer oaths and affirmations for the purposes specified in this act, and they shall attach to their signatures their official designations.

§ 3. Affidavit—Form.—The said absent elector shall make and subscribe an affidavit in the form or of the effect following:

"I, A. B., do solemnly swear (or affirm) that I am a citizen of the United States, that I am now of the age of twenty-one years, that I have been (or will have been) a resident of the State of Kentucky for one year, and of the county of ..... for six months, and in the precinct for sixty days preceeding the election to be held on the ..... day of ....., nineteen hundred and ....., and that I am now a resident of the ..... ward of the city (town or precinct) of ..... and that I am (or will be) in all respects qualified to vote in said city (town or precinct) at said election, and until said election intend to be a resident thereof; and I do further swear that I am in the actual military service of the State of Kentucky, (or of the United States) in the army (or navy) thereof, and that I am a member of company ..... of the ..... regiment (describing the organization or vessel to which he belongs) now at or near ....., in the State (or territory, or country) of ..... Sworn to and subscribed before me this ..... day of ....., *anno domini* nineteen hundred and ....."

§ 4. Preparation and Delivery of Ballot to Person Designated to Receive Same.—The said absent elector in the service as aforesaid shall prepare and fold the ballot he designs to cast at such election, and inclose the same, together with the instrument hereinfore described, in an envelope, duly sealed, having on the outside thereof, either written or printed, the affidavit prescribed in the last preceding section of this act, sworn to and subscribed as therein required; the said envelope, prepared as aforesaid, shall be enclosed by him in another envelope, marked "soldier's (or sailor's) vote," sealed and directed to the elector empowered by the aforesaid instrument to cast the ballot of said absent elector, and

the said absent elector may then transmit the same to the person to whom it is directed by mail or otherwise.

§ 5. Form and Contents of Instrument Designating Elector to Cast Vote.—The aforesaid instrument shall be in the words or of the effect following, namely.

"I, A. B., a resident and elector of the (..... ward of the) city (or township, or as the case may be) of ....., in the county of ....., in the State of Kentucky, but absent from my election district in the military service of the State of Kentucky (or the United States) and now at ....., in the State of ....., in company ..... of the..... regiment of ..... under the command of ....., do hereby authorize, empower and direct ..... of the election district above mentioned, to cast for me the ballot herewith inclosed at the election, to be held in said election district, on the ..... day of ..... *ann domini* nineteen hundred ....., in the manner provided by the laws of the State of Kentucky."

§ 6. Casting of Ballot by Elector Designated—Reception of Ballot.—The elector to whom such letter shall be directed may open the outer envelope thereof, but he shall not open the inner envelope; on the day of such election, and between the opening and the closing of the polls thereof, he shall deliver such inner envelope to the board of election of the proper election district, and at the polls thereof, and if the person whose name shall be signed to the affidavit on the outside of said envelope shall be determined by the said board of election to be a duly qualified voter in such election district, said envelope shall be by the said board publicly opened, and the vote or ballot therein contained shall be duly deposited in the ballot-box prepared to receive the ballots of voters, and the name of such absent elector shall be entered upon the poll-list, together with the name of the person delivering the ballot at the polls; no envelope containing a soldier's or sailor's ballot shall be opened by the board of election unless the name of the person signing the affidavit on the outside of

said envelope shall be found upon the registry list of the district where such person claims to reside, or unless an affidavit be made and subscribed by a voter of the district, to the effect that he knows that said person whose vote is so offered is a resident of said district; the ballots contained in any such envelope which shall have been opened or unsealed before the same shall have been delivered to the board of election, shall not be deposited in the ballot-box but shall be rejected.

§ 7. Preservation of Affidavits, Etc.—The affidavits and instruments hereinbefore described, and all envelopes marked "soldier's or sailor's" votes, not opened at such elections, shall be kept and filed by the clerk of the election in the same manner and place as poll-lists of such elections are required by law to be filed and kept.

§ 8. Postmaster to take Receipts from Person Receiving Ballot from Postoffice—Punishment for Violation of Section. —Any person who shall be entitled to receive any letter or envelope marked as herein provided, before he shall take away the same, shall sign and deliver to the postmaster or his deputy or clerk a receipt therefor, which receipt shall specify how many such letters or envelopes he has received, and otherwise, as far as may be, specify the particulars of the description thereof; and any willful omission to comply with the provisions of this section shall be adjudged a misdemeanor, and any person convicted thereof shall be punished accordingly.

§ 9. Oath of Elector Presenting Ballot.—The person to whom any soldier's or sailor's ballot shall be sent as herein provided shall at the time of delivering the same to the board of election to be deposited in the ballot box, also present his oath or affirmation, in writing, setting forth that the ballot or ballots therewith presented have been received by him to deliver to said board of election, and that he has not in any manner changed, altered or opened the said ballot or ballots, or the inner envelope thereof, and that he believes the same

have not been changed, altered or opened by any other person.

§ 10. Failure to Comply With Official Duties—Punishment.—Any member of any board of election, and any elector to whom said ballot shall be sent, who shall wilfully neglect or refuse to perform any of the duties required of him as aforesaid, or who shall in any manner willfully violate or abuse any trust or duty hereby imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than one thousand dollars or by imprisonment in the county jail for a period not exceeding six months, or both.

§ 11. Presentation of False, Forged, Altered or Changed Ballot—Punishment.—Every person who shall deliver or present to the board of election, under this act, any false, forged, altered or changed ballot, envelope or instrument of any such enlisted elector, provided for by this act, knowing the same to be so altered, forged or changed, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine not exceeding one thousand dollars, or by imprisonment at hard labor for any period not exceeding two years, or both.

§ 12. Bribery, Etc., of Enlisted Voter—Punishment.—Any officer of this State, or of the United States, or any other person who shall directly or indirectly control, or attempt to control, any such enlisted elector as aforesaid in the exercise of any of his rights under this act, by menace, bribery, fear of punishment, hope of reward, or any other corrupt or arbitrary measure, or resort whatever, or to annoy, injure or otherwise punish any such absent elector for the manner in which he may have exercised any such right, shall be deemed guilty of an offense against the government, and dignity of this State, which shall be punished as a misdemeanor, and for which he may be indicted and tried at any future time when he may be found within the limits of this State, and upon conviction he shall be punished by a fine not exceeding one

thousand dollars, or by imprisonment at hard labor not exceeding two years, or both.

§ 13. Preparations, Etc., of Blanks, Etc., Required—Copies of Law for Regiments in Service.—The Secretary of State is hereby authorized and required to prepare and have printed, at the cost of this state, the necessary blank forms and envelopes required to carry out the provisions of this act relative to the voting of enlisted electors; and shall cause the affidavits required by this act to be printed in blank upon the proper envelopes to contain the instrument required by this act; and shall at least one month previous to any general, special or local election cause such blank forms and envelopes, and copies of those sections of this act relating thereto, to be forwarded to the several regiments from this State, in the service of this State or of the United States, in the field, and to the several hospitals, posts and naval stations, in sufficient quantity to furnish one copy of each blank form, envelope, and of the sections of this act required to be printed as aforesaid, to each person in actual military service of this State, or of the United States, in the army or navy thereof, from this State, and absent therefrom: Provided, however, that such absent electors shall have the right to vote as hereinabove provided without being required to use an official ballot or envelope.

As there is every likelihood that the soldiers and sailors of Kentucky will be in active service, or on active duty at the time of the next primary and general election, and as such soldiers and sailors are entitled to cast their votes, an emergency is declared to exist, and this bill shall become a law upon its passage.

Mr. Oliver, rising to a point of order, made the point that said House Bill 67 is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that, under the call for the special

session, the point of order was well taken, but that the question was a question for the House to determine.

On said question of the point of order raised by Mr. Oliver the yeas and nays being required by Messrs. Oliver and L. M. Smith, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	Chas. L. Hunter	Harry P. Purnell
G. G. Brashear	Wm. J. Kuh	D. S. Richardson
W. H. Brown	Dr. J. E. Lilly	John T. Roach
Henry A. Cannon	W. R. Lyon	Lewis Ryans
A. S. Cooper	Dr. C. W. Mathers	Claude B. Smith
W. P. Cropper	Jacob Metzger	Adam Spahn
James S. Cruse	Harry J. Meyers	Thomas Spurrier
S. C. Dobbs	S. Montgomery	R. C. Tartar
Thomas A. Dover	G. B. Moores	F. C. Trivette
William Duffy	B. F. McAtee	D. B. Tyra
Odie Duncan	C. B. Nichols	J. W. Wall
L. L. Embrey	S. M. O'Brien	John S. Webb
Wm. Gearheart	A. J. Oliver	Frank M. White
W. G. Gooch	William A. Perry	M. O. Wilson
C. H. Grimes	W. A. Price	E. S. Wood
J. S. Hall	J. D. Pumphrey	E. G. Young

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Those who voted in the negative were—

H. F. S. Bailey	David J. Howard	Joe Schneider
R. T. Crowe	J. M. Johnson	L. M. Smith
H. C. Cummins	T. R. Jones	E. D. Smith
Jas. R. Dorman	W. H. Jones	Ed. D. Stone
Frank C. Greene	H. Clay Kauffman	J. Wood Vance
L. B. Hamilton	W. J. McMurray	J. D. Wills
W. B. Harvey	Geo. L. Pickett	Louis E. Yewell
W. C. G. Hobbs	Richard Radcliffe	

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And so said point of order was sustained by the House.

Mr. Pumphrey moved that the rules be suspended.

Said motion was agreed to.

Mr. Pumphrey moved that House Bill 66 be taken up for consideration from the orders of the day, and placed upon its passage.

Said motion was agreed to.

The House then took up for consideration a bill of the following title, viz.:

House Bill 66. An Act to exempt from local taxation and franchise taxes new lines of railroad for a period of five years after construction.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Where the construction of new lines of railroad in this State is commenced after July first, 1917, such lines of railroad shall be exempt from all taxes, except State taxes on the tangible property, for a period of five years from the date of the commencement of the construction.

Mr. Bailey, rising to a point of order, made the point that said House Bill 66 is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that said point of order was not well taken.

Said point of order was ruled out of order.

Mr. Bailey offered the following amendment to said bill, viz:

Amend House Bill 66 by adding after section 1 the following: "When any person purchases or constructs a new home the land on which the home is situated shall be exempt from taxation for a period of five years after said purchase or construction."

Said amendment was disagreed to.

Mr. Roach moved that said House Bill 66, and all pending amendments be laid on the table.

The yeas and nays being required on said motion by Messrs. Roach and Stone, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	R.B.Hutchcraft,Jr.	C. B. Nichols
Hiram Brown	J. M. Johnson	A. B. Pieratt
R. T. Crowe	T. R. Jones	Richard Radcliffe
Odie Duncan	W. H. Jones	John T. Roach
T. T. Gardner	H. Clay Kauffman	Ed. D. Stone
C. H. Grimes	Dr. J. E. Lilly	J. Wood Vance
W. B. Harvey	W. R. Lyon	
David J. Howard	W. J. McMurray	—22

Those who voted in the negative were—

Peter Ampler	H. C. Cummins	Frank C. Greene
C. H. Bays	S. C. Dobbs	J. S. Hall
G. G. Brashear	Jas. R. Dorman	W. C. G. Hobbs
E. Bullock	Thomas A. Dover	Chas. L. Hunter
Henry A. Cannon	William Duffy	Wm. J. Kuh
Glover H. Cary	J. M. Elliston	Dr. C. W. Mathers
A. S. Cooper	L. L. Embrey	Jacob Metzger
W. P. Cropper	Wm. Gearheart	Harry J. Meyers
James S. Cruse	W. G. Gooch	S. Montgomery

G. B. Moores	Lewis Ryans	J. W. Wall
B. F. McAtee	Joe Schneider	John S. Webb
S. M. O'Brien	E. D. Smith	Frank M. White
A. J. Oliver	Claude B. Smith	J. D. Wills
Geo. L. Pickett	Adam Spahn	M. O. Wilson
W. A. Price	Thomas Spurrier	E. S. Wood
J. D. Pumphrey	R. C. Tartar	Louis E. Yewell
Harry P. Purnell	F. C. Trivette	E. G. Young
D. S. Richardson	D. B. Tyra	—53

And so said motion was disagreed to.

Ordered, that said bill be read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with,

Said bill was read the third time by its title and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisioi of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	L. L. Embrey	B. F. McAtee
G. G. Brashear	Wm. Gearheart	S. M. O'Brien
W. H. Brown	Frank C. Greene	A. J. Oliver
E. Bullock	J. S. Hall	Geo. L. Pickett
Henry A. Cannon	W. C. G. Hobbs	W. A. Price
Glover H. Cary	Chas. L. Hunter	J. D. Pumphrey
A. S. Cooper	W. H. Jones	Harry P. Purnell
W. P. Cropper	Wm. J. Kuh	D. S. Richardson
James S. Cruse	Dr. C. W. Mathers	Lewis Ryans
S. C. Dobbs	Jacob Metzger	Joe Schneider
Jas. R. Dorman	Harry J. Meyers	E. D. Smith
Thomas A. Dover	S. Montgomery	Claude B. Smith
William Duffy	G. B. Moores	Adam Spahn

Thomas Spurrier	J. W. Wall	E. S. Wood
R. C. Tartar	John S. Webb	Louis E. Yewell
F. C. Trivette	Frank M. White	
D. B. Tyra	M. O. Wilson	—49

Those who voted in the negative were—

H. F. S. Bailey	A. B. Holland	W. J. McMurray
R. T. Crowe	David J. Howard	C. B. Nichols
H. C. Cummins	R.B.Hutchcraft,Jr.	A. B. Pieratt
Odie Duncan	J. M. Johnson	Richard Radcliffe
J. R. Durham	T. R. Jones	John T. Roach
T. T. Gardner	H. Clay Kauffman	L. M. Smith
W. G. Gooch	W. T. Lasley	Ed. D. Stone
C. H. Grimes	Dr. J. E. Lilly	J. Wood Vance
W. B. Harvey	W. R. Lyon	J. D. Wills

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Resolved that the title thereof be as aforesaid.

Mr. O'Brien moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Pumphrey moved that the rules be suspended.

Said motion was disagreed to.

Mr. Vance moved that the vote by which the House refused to suspend the rules be reconsidered and that said motion lie on the table.

Said motion was disagreed to.

Mr. Greene moved that the vote by which the House refused to suspend the rules be reconsidered.

Said motion was agreed to.

Mr. Pumphrey moved that the rules be suspended.

Said motion was agreed to.

Mr. Pumphrey moved that the House take up for consideration from the orders of the day House Bill 64, and place same upon its passage.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

House Bill 64. An Act to amend article 16, section 1 of chapter 22 of an Act of the General Assembly of 1906, approved March 16th, 1906, relating to "Revenue and Taxation," which same is section 4238 of the Kentucky Statutes (Carroll) 1915, by repealing and reenacting same.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

(1) That article 16, section 1, of chapter 22 of the acts of the General Assembly of 1906, approved March 16th, 1906, relating to "Revenue and Taxation," and the same is hereby repealed, and that there be and is now enacted in lieu thereof the following:

Section 5238. (1) The officers of the Commonwealth and the various counties and districts thereof who perform any of the duties or services herein referred to, shall collect the following specified taxes, and report and pay same to the proper officer and officers as now required by law for the reporting and paying over of any such taxes.

On each original action or proceeding instituted in any court, with or without original process, where the amount in controversy, exclusive of interest and costs, is fifty dollars and less than five thousand dollars—fifty cents.

On such proceedings where the amount in controversy is from five thousand dollars to ten thousand dollars—one dollar.

On such proceedings where the amount in controversy is ten thousand dollars and less than twenty thousand dollars—two dollars and fifty cents.

On such proceedings where the amount is twenty thousand dollars or more—three dollars and fifty cents.

The taxes above provided to be collected at the time of the filing of the action in court or in the clerk's office.

If the pleading disclose the amount in controversy, this shall determine the amount of the tax. If the pleading do not disclose the amount, then the clerk or filing officer shall accept the statement on oath of the plaintiff or petitioner as to the approximate amount involved, and collect the tax on the amount disclosed. At the determination of the case or action, if it appear that the amount exceeds that upon which the tax has been paid, then the clerk shall tax as costs the correct amount to be credited by the payment already made, and no distribution of funds, order of sale, writ of possession or execution shall issue until the correct tax has been paid, by the plaintiff, commissioner or personal representative, but no action shall be filed without the payment of the minimum tax.

On each appeal from an inferior to a higher court—fifty cents, including each traverse of forcible entry or detainer, but not to include appeals to the Court of Appeals. On each appeal to the Court of Appeals, or on a motion to have appeal granted in the Court of Appeals—two dollars.

On each proceeding to revive a judgment—fifty cents.

On each deed to real or personal property—fifty cents.

On each mortgage of personal property where the amount is more than one hundred dollars—fifty cents.

On each power of attorney to convey real or personal property, or to release a lien on real or personal property—fifty cents.

On each conveyance of coal, oil, gas, or any other mineral rights or privilege—fifty cents.

On each lease of coal, oil, gas, or any other mineral rights—fifty cents, this amount to include any assignment of any such right or privilege.

On each and every recordable instrument not herein specifically provided for or provided for by any other law—fifty cents.

On each marriage license—fifty cents.

On the seal of any court or office required to keep a seal—fifty cents, but no tax shall be collected on any seal affixed to any license issued or on any pension papers of Federal or Confederate soldiers or sailors, or on a notary public's seal.

On each verdict of a jury in a civil case in the circuit court—four dollars. When the jury is withdrawn or dismissed after being sworn—four dollars.

For a copy of a caveat—two cents for every twenty words.

For a copy of any other writing, record or file in the land office—two cents for every twenty words.

For copy of any record or file of any other office or department of the State government—two cents for every twenty words.

On filing and registering a plat and certificate of survey, and issuing and recording patent thereon, one fee of five dollars for each survey of less than ten acres; of ten acres or more ten dollars, same to be paid on filing the survey, and not to apply to surveys heretofore filed in the land office.

For filing a caveat, twenty-five cents; for filing a copy of a judgment of court in a case of a caveat, mandamus or other

proceeding affecting the land office, or the duties of the register, twenty-five cents; for issuing a land warrant, one dollar.

Any person or persons whose duty it is or may be to perform the service or services hereinbefore mentioned, who fails to collect the tax when the services are performed, as above required, or to report or pay over same when collected, as required by law, shall pay in addition to the amount of taxes a penalty of twenty per cent.

Mr. Price offered the following amendments to House Bill 64, viz.:

Amend House Bill 64, line 5, by striking out after the word "section" the figures "5238," and inserting in lieu thereof the figures "4238."

Also, in line 12, by striking out the word "less" and inserting in lieu thereof the words "not more."

Also, in line 56, after the words "issued or" inserting the word "on."

Also, at the end of line 79, add the following: "and the failure of any officer whose duty it is to collect the taxes hereinbefore mentioned shall render such officer liable on his official bond for such taxes and penalties."

Also, by inserting between lines 41 and 42, on page 3, of the printed bill the following paragraph:

"On each mortgage of real estate wherein the debt secured thereby accrues within five years, fifty cents."

Said amendments were adopted.

Mr. White offered the following amendment to said bill, viz.:

Amend H. B. No. 64 by striking out all of said bill after line 34 down to line 75.

Said amendment was disagreed to.

Mr. Kauffman offered the following amendment, viz.:

Amend House Bill 64 by striking out the words "two dollars and fifty cents" in lines 17 and 18, and insert "one dollar and fifty cents."

Amend said bill by striking out "three dollars and fifty cents" in line 20 and insert "two dollars" in lieu thereof.

The yeas and nays being required on said amendments by Messrs. Kauffman and Roach, were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	W. G. Gooch	Joe Schneider
C. H. Bays	J. S. Hall	L. M. Smith
Hiram Brown	W. C. G. Hobbs	Claude B. Smith
E. Bullock	A. B. Holland	Adam Spahn
Henry A. Cannon	David J. Howard	Thomas Spurrier
Glover H. Cary	J. M. Johnson	Ed. D. Stone
A. S. Cooper	T. R. Jones	R. C. Tartar
W. P. Cropper	H. Clay Kauffman	D. B. Tyra
R. T. Crowe	W. T. Lasley	J. Wood Vance
H. C. Cummins	W. R. Lyon	J. W. Wall
S. C. Dobbs	A. B. Pieratt	John S. Webb
Odie Duncan	W. A. Price	Frank M. White
J. R. Durham	Harry P. Purnell	J. D. Wills
J. M. Elliston	Richard Radcliffe	M. O. Wilson
Wm. Gearheart	John T. Roach	E. S. Wood

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Those who voted in the negative were—

Jas. R. Dorman	Wm. J. Kuh	S. M. O'Brien
Thomas A. Dover	Harry J. Meyers	A. J. Oliver
R.B.Hutchcraft,Jr.	G. B. Moores	Geo. L. Pickett

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And so said amendments were adopted.

Mr. Harvey offered the following amendment to said bill, viz.:

Amend House Bill 64 by adding the word "circuit" after the word "any" and before the word "court" in line 10, Section 1.

Said amendment was disagreed to.

My Lyon offered the following amendment to said bill, viz.:

Amend H. B. 64 as follows: In line 43 strike out "one hundred dollars" and insert "$200."

Said amendment was adopted.

Mr. Crowe offered the following amendment to said bill, viz.:

Amend House Bill 64 by inserting the word "over" in line 16 before the word "ten."

Said amendment was agreed to.

Ordered that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with,

Said bill was read the third time by its title, and, as amended, was passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

E. Bullock	David J. Howard	E. D. Smith
Henry A. Cannon	R.B.Hutchcraft,Jr.	Adam Spahn
Glover H. Cary	H. Clay Kauffman	Thomas Spurrier
A. S. Cooper	Wm. J. Kuh	R. C. Tartar
W. P. Cropper	W. T. Lasley	F. C. Trivette
R. T. Crowe	W. R. Lyon	D. B. Tyra
H. C. Cummins	Harry J. Meyers	J. Wood Vance
S. C. Dobbs	G. B. Moores	John S. Webb
Thomas A. Dover	S. M. O'Brien	Frank M. White
J. R. Durham	A. J. Oliver	M. O. Wilson
J. M. Elliston	Geo. L. Pickett	E. S. Wood
W. G. Gooch	W. A. Price	Louis E. Yewell
J. S. Hall	Harry P. Purnell	E. G. Young
W. C. G. Hobbs	Joe Schneider	
A. B. Holland	L. M. Smith	

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Those who voted in the negative were—

H. F. S. Bailey	C. H. Grimes	John T. Roach
C. H. Bays	W. B. Harvey	Claude B. Smith
G. G. Brashear	Chas. L. Hunter	Ed. D. Stone
W. H. Brown	J. M. Johnson	J. W. Wall
Hiram Brown	T. R. Jones	J. D. Wills
Odie Duncan	Dr. J. E. Lilly	
Wm. Gearheart	Richard Radcliffe	

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Resolved that the title thereof be as aforesaid.

Mr. Meyers moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Lasley moved that this House do now adjourn.

Said motion was disagreed to.

Mr. Pumphrey moved that the rules be suspended.

Said motion was agreed to.

Mr. Pumphrey moved that the House take up for consideration from the orders of the day House Bill 65.

Said motion was agreed to.

The House then took up for consideration from the orders of the day a bill of the following title, viz.:

House Bill 65. An Act to repeal and re-enact section 6 of House Bill 2, of the extraordinary session of the General Assembly held in 1917, relating to limitation as to actions to assess certain property wilfully omitted from assessment.

Said bill reads as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 6 of House Bill 2 passed the extraordinary session of the General Assembly held in 1917, be and the same is hereby repealed and re-enacted so as to read as follows:

"When any money in hand, notes, bonds, accounts or other credits, secured or unsecured, or shares of stock liable to assessment, shall in any one year be wilfully omitted from assessment under the provisions of this act, it may at any time not later than ten years thereafter be assessed retrospectively for State purposes only in the manner provided by Sections 4258 to 4267 of the Kentucky Statutes, except that in addition to the penalty prescribed by those sections a penalty of one hundred per cent. of the amount of the taxes, and interest at six per cent. per annum from the time the taxes should have been paid, shall be recovered. Said ad-

ditional penalty and interest shall be paid into the State Treasury. In all such proceedings for restrospective assessments the burden of proof shall be upon the Commonwealth."

§ 2. All acts and parts of acts in conflict herewith are hereby repealed.

Mr. Hutchcraft offered the following amendment to said bill, viz.:

Amend House Bill 65 by adding at the end of section 1, the following paragraph:

"Provided, however, that after September 1st, 1917, no action shall be commenced nor proceedings taken on behalf of the State or any county, city, town or taxing district to assess for taxation for any period prior to September 1st, 1917, any personal property described in this section required to be listed for taxation which had theretofore been omitted or which may be claimed to have been omitted, if such property has been so listed for taxation as of September 1st, 1917; nor shall any pending action, prosecution, or proceeding be amended so as to include any such personal property listed as of said date."

Said amendment was adopted.

Ordered that said bill be engrossed and read the third time.

The constitutional provision as to the third reading of said bill at length being dispensed with, said bill was read the third time by its title and, as amended, passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	A. B. Holland	John T. Roach
C. H. Bays	David J. Howard	Joe Schneider
G. G. Brashear	Chas. L. Hunter	Claude B. Smith
W. H. Brown	R.B.Hutchcraft,Jr.	Adam Spahn
Hiram Brown	J. M. Johnson	Thomas Spurrier
E. Bullock	T. R. Jones	Ed. D. Stone
Henry A. Cannon	H. Clay Kauffman	R. C. Tartar
A. S. Cooper	Wm. J. Kuh	J. H. Thompson
W. P. Cropper	W. T. Lasley	F. C. Trivette
R. T. Crowe	Dr. J. E. Lilly	D. B. Tyra
H. C. Cummins	W. R. Lyon	J. W. Wall
S. C. Dobbs	Jacob Metzger	John S. Webb
Thomas A. Dover	Harry J. Meyers	Frank M. White
Odie Duncan	G. B. Moores	J. D. Wills
J. R. Durham	S. M. O'Brien	M. O. Wilson
J. M. Elliston	Geo. L. Pickett	E. S. Wood
Wm. Gearheart	A. B. Pieratt	Louis E. Yewell
W. G. Gooch	W. A. Price	E. G. Young
W. B. Harvey	Harry P. Purnell	
W. C. G. Hobbs	Richard Radcliffe	—58

There voted in the negative—

H. F. S. Bailey —1

Resolved that the title thereof be as aforesaid.

Mr. Meyers moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Roach, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, bills of the following titles, viz.:

House Bill 3. An Act relating to revenue and taxation, prescribing the manner of taxing money on deposit in banks, prescribing by whom said taxes shall be paid in certain cases, fixing a rate for such taxation, exempting said deposits from local taxation, providing for certain reports by depositors and banks relative to said deposits, fixing the time for said reports and the time and manner for the payment of said taxes, prescribing penalties and repealing existing statutes.

House Bill 41. An Act relating to revenue and taxation, and to amend and re-enact section 4154, Kentucky Statutes, Carroll's Edition, 1915, and repealing conflicting statutes.

House Bill 44. An Act relating to revenue and taxation, and providing a license tax for conducting race tracks at which races are run for purses or prizes, and fixing penalties for violation thereof.

Whereupon all other business was suspended, said bills were severally read at length and compared in open House, and were found to be correctly enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said bills.

Ordered, that the enrolling clerk deliver said bills to the Senate.

After a time the enrolling clerk delivered the original and enrolled bills which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bills which originated in the House and which have been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Roach, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, resolutions of the following titles, viz.:

Senate Res. 4. Resolution for appointment of committee to attend funeral of James E. Stone, and to purchase a floral wreath, and payment thereof.

Senate Res. 6. Resolution for payment of funeral expenses, hotel expenses, doctor's bills and committee's expenses of Senator T. J. Moore.

Whereupon all other business was suspended, said resolutions were severally read at length and compared in open House, and were found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said resolutions.

Ordered that the enrolling clerk deliver said resolutions to the Senate.

Mr. Roach moved that this House do now adjourn until 1 o'clock p. m. on Monday next.

Said motion was agreed to.

And then the House adjourned.

MONDAY, APRIL 23, 1917.

The House was opened with prayer by the Rev. Roger T. Nooe, pastor of the Christian Church of Frankfort, Kentucky.

The reading of the Journal of last Saturday's proceedings was dispensed with, and same was approved.

Mr. Roach, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a resolution of the following title, viz.:

House Res. 2. Resolution to pay ministers for their services in opening the House of Representatives and Senate with prayer.

Whereupon all other business was suspended, said resolution was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said resolution.

Ordered, that the enrolling clerk deliver said resolution to the Senate.

After a time the enrolling clerk delivered the original and enrolled resolution which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled resolution which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. L. M. Smith offered the following resolution, viz.:

Whereas, the high cost of coal is a serious problem now

confronting us, and whereas, the price of coal, an absolute necessity, has advanced so fast and uniformly as to suggest combination in violation of our anti-trust laws:

Be it resolved by the General Assembly of the Commonwealth of Kentucky, that the Attorney General and Commonwealth and county attorneys of the State are hereby requested to use all the power of their offices to ascertain if such violations exist, and if so found, to take steps to suppress same.

Mr. W. M. Duffy, rising to a point of order, made the point that said resolution is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that said point of order was well taken.

Said resolution was ruled out of order.

A message was received from the Senate announcing that they had concurred in a resolution which originated in the House of the following title, viz.:

House Res. 5. Resolution acknowledging courtesies extended by the Elk's lodge to the members of the General Assembly.

Also that they had adopted a resolution which originated in that body of the following title, viz.:

Senate Res. 7. Resolution providing for payment of the salary that would have been due T. J. Moore to his mother.

Said resolution reads as follows, viz.:

Whereas, the late Senator Thomas Jones Moore, who represented the Tenth Senatorial District in the Kentucky Senate, was elected at the general election in the fall of 1913 for a term of four years, and,

Whereas, he had served in the session of the General Assembly in 1914 and 1916, and had drawn compensation for the time he had served up until the time of his death, and,

Whereas, he left his mother in only moderate circumstances, and she is justly entitled to his compensation, therefore,

Be it resolved by the Senate of Kentucky, the House of Representatives concurring,

That the Auditor of Public Accounts is hereby directed to draw his warrant on the State Treasurer, and the State Treasurer is directed to draw his check, for the compensation that would have been due to the said Thomas Jones Moore, deceased, for the remainder of his term, in favor of the mother of the late Thomas Jones Moore, Mrs. Belle Moore, and that said check be mailed to her at her postoffice address, Fisher, Kentucky.

Be it further resolved, that the clerks of the Senate shall transmit an attested copy of this resolution, upon its passage, to the Auditor of Public Accounts, and it shall be his authorization for the payment of said moneys that will have been due the said Thomas Jones Moore, to the said Mrs. Belle Moore.

To the Committee on Appropriations.

Also a message was received from the Senate in writing, which is as follows, viz.:

"To the House of Representatives:

"The Senate refused to concur in a bill, which originated in the House of Representatives, of the following title, viz.:

"House Bill 50. An Act relating to revenue and taxation, requiring persons, firms and corporations engaged in

the business of mining coal to pay a license tax, requiring reports, prescribing duties and fixing penalties.

"The consideration of the above named bill was postponed indefinitely before its first reading."

Also that they had passed a bill which originated in the House of the following title, viz.:

House Bill 7. An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, providing for the distribution of said fund, and providing penalties for the violation of its provisions.

With Senate amendments thereto.

Mr. Dowling moved that the amendments proposed by the Senate to House Bill 7 be printed and laid on each members desk by tomorrow morning at 10 o'clock.

Said motion was agreed to.

Mr. Hobbs moved that when this House adjourns it be to meet tomorrow morning at 10:10 o'clock.

The yeas and nays being required on said motion by Messrs. Dowling and Hamilton, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	T. T. Gardner	Geo. L. Pickett
Chas. D. Bratcher	J. S. Hall	John W. Snider
S. C. Dobbs	L. B. Hamilton	Adam Spahn
William Duffy	W. B. Harvey	E. G. Young
L. L. Embrey	S. M. O'Brien	—14

Those who voted in the negative were—

H. F. S. Bailey	R. B. Jackson	W. A. Price
G. G. Brashear	J. M. Johnson	J. D. Pumphrey
Frank J. Brown	T. R. Jones	Harry P. Purnell
W. H. Brown	W. H. Jones	John T. Roach
E. Bullock	H. Clay Kauffman	L. M. Smith
A. S. Cooper	Wm. J. Kuh	Claude B. Smith
W. P. Cropper	W. T. Lasley	Thomas Spurrier
James S. Cruse	Dr. J. E. Lilly	Ed. D. Stone
H. C. Cummins	W. R. Lyon	R. C. Tartar
Thomas A. Dover	Dr. C. W. Mathers	F. C. Trivette
W. E. Dowling	Jacob Metzger	J. Wood Vance
J. R. Durham	G. B. Moores	J. W. Wall
J. M. Elliston	B. F. McAtee	John S. Webb
Wm. Gearheart	W. J. McMurray	Frank M. White
W. G. Gooch	L. T. Neat	J. D. Wills
W. C. G. Hobbs	C. B. Nichols	M. O. Wilson
A. B. Holland	A. J. Oliver	E. S. Wood
Chas. L. Hunter	William A. Perry	Louis E. Yewell
R.B.Hutchcraft,Jr.	A. B. Pieratt	—56

And so said motion was disagreed to.

Mr. W. M. Duffy moved that this House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, APRIL 24, 1917.

The House was opened with prayer by the Rev. T. W. Watts, pastor of the Methodist Church of Frankfort, Kentucky.

The reading of yesterday's Journal was dispensed with, and same was approved.

Mr. Lyon moved that Masters Julian Leach and George Wilson be made Honorary Pages of this House.

Said motion was agreed to.

The committee to which the same had been referred reported a resolution of the following title, viz.:

By Mr. Minor, of the Committee on Appropriations:

Senate Res. 7. Resolution providing payment of the salary that would have been due T. J. Moore to his mother.

(For said resolution see House Journal of April the 23rd.)

Mr. Pumphrey moved that said resolution be adopted.

The yeas and nays being taken on the adoption of said resolution in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	William Duffy	T. R. Jones
G. G. Brashear	T. T. Gardner	W. H. Jones
Frank J. Brown	Wm. Gearheart	H. Clay Kauffman
W. H. Brown	W. G. Gooch	Wm. J. Kuh
Hiram Brown	Frank C. Greene	W. T. Lasley
E. Bullock	C. H. Grimes	W. R. Lyon
A. S. Cooper	L. B. Hamilton	Harry J. Meyers
W. P. Cropper	W. B. Harvey	S. Montgomery
James S. Cruse	W. C. G. Hobbs	G. B. Moores
H. C. Cummins	A. B. Holland	W. J. McMurray
S. C. Dobbs	David J. Howard	L. T. Neat
Jas. R. Dorman	Chas. L. Hunter	C. B. Nichols
Thomas A. Dover	R.B.Hutchcraft,Jr.	S. M. O'Brien
W. E. Dowling	R. B. Jackson	William A. Perry

W. A. Price	L. M. Smith	J. Wood Vance
J. D. Pumphrey	E. D. Smith	J. W. Wall
Harry P. Purnell	Claude B. Smith	John S. Webb
Richard Radcliffe	John W. Snider	Frank M. White
D. S. Richardson	Adam Spahn	J. D. Wills
John T. Roach	Ed. D. Stone	M. O. Wilson
Lewis Ryans	R. C. Tartar	E. S. Wood
Joe Schneider	F. C. Trivette	Louis E. Yewell

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There voted in the negative—

Dr. J. E. Lilly —1

And so said resolution was adopted.

Mr. Spahn offered the following resolution, viz.:

Resolution calling on Kentucky members of Congress to urge passage of a measure, whereby traveling men may be permitted to vote in Presidential elections.

Whereas, it is estimated that 800,000 traveling men, or commercial travelers, lose their right of suffrage in the selection of President and Vice President, each four years,

Whereas; it is fit and proper that these men, otherwise qualified, should not lose their rights by being absent from their homes on election day.

Therefore, be it resolved by the House of Representatives of the General Assembly,

That our Senators and Congressmen now assembled in Washington, D. C., use their efforts and all fair means to see that some method is adopted whereby absent commercial travelers may be permitted to exercise the right of suffrage in the selection of a President and Vice President.

And that a copy of this Resolution be mailed by the clerk of this House to the Kentucky members in Congress.

Mr. Vance, rising to a point of order, made the point

that said resolution is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that said point of order was well taken.

Said resolution was ruled out of order.

Mr. Bays offered the following resolution, viz.:

Whereas, Hon. J. M. Howell, of LaRue county, has lived to the ripe age of 68 and looks back over a life filled wit good deeds, and marked by events which show him to be a man of liberal mind, broad philanthropy, and generous spirit; and,

Whereas, his people in appreciation of his many admirable qualities, and in recognition of his honesty, courage and ability, have showered upon him with wanton prodigality, all the honors within their gift; and whereas, his services in the House of Representatives have been able, distinguished, and filled with good results; and

Whereas, today is the 68th anniversary of his birth,

Therefore be it resolved by the House of Representatives, that we congratulate him upon his health, and upon his splendid physical preservation, and mental acuteness, and that we ferverently wish for him many recurrences of this happy reminder of his travels on life's pathway, and we hope for him many happy days, and that finally he may go to Heaven.

Mr. Pumphrey moved that said resolution be adopted.

Said motion was agreed to.

Said resolution was adopted.

Mr. Gardner offered the following resolution, viz.:

Whereas, the legislation enacted at the present extraordinary session, although small in bulk, is of great general interest,

Be it resolved by the General Assembly of the Commonwealth of Kentucky,

That the Attorney General shall as soon as possible compile and have printed in pamphlet form the acts of the present session, and the public printer shall immediately transmit 25 copies thereof to each Representative and Senator for distribution.

To the Committee on Appropriations.

Mr. Lasley offered the following resolution, viz.:

Resolution calling on the President of the United States to appoint C. R. Reid, of Kentucky, to the office of Governor of Alaska.

Whereas, the Hon. C. R. Reid, of Logan county, Kentucky, is an applicant for the office of Governor of Alaska, and

Whereas, the applicant is a Kentuckian, a Democrat and a man of ability, strength and honor, and

Whereas, there is no other Kentuckian applying for the office,

Therefore be it resolved by the House of Representatives of the General Assembly of Kentucky:

That we in session assembled, do urgently request His Excellency, Woodrow Wilson, President of the United States, should he find the Hon. C. R. Reid qualified, that he appoint him to the office of Territorial Governor of Alaska, and

That a copy of this resolution be by the clerk of this House transmitted to His Excellency, the President.

Mr. Harvey, rising to a point of order, made the point that said resolution is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that said point of order was well taken.

Said resolution was ruled out of order.

Mr. Greene offered the following resolution, viz.:

Whereas, House Bill 19, seeking to tax tobacco sales houses, fathered and guided by the Hon. C. W. Mathers of the county of Nicholas, when consigned to the cruel hands of the Kentucky Senate, was caused to cross the dark river that marks the unknown shore,

Be it resolved by the House of Representatives of Kentucky, that the Hon. C. W. Mathers be required to coin certain suitable lines of verse dedicated to the memory of said House Bill and that the Hon. C. W. Mathers read same before the House as a first order of business on Wednesday, April 25th, 1917.

Mr. Vance, rising to a point of order, made the point that said resolution is not germane to the business to be considered by the House under the call for the special session.

The Speaker ruled that said point of order was well taken.

Said resolution was ruled out of order.

Mr. Roach, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a resolution of the following title, viz.:

House Res. 3. Resolution adjourning the special session of the General Assembly Sine Die on Wednesday, April 25th, 1917.

Whereupon all other business was suspended, said reso-

lution was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said resolution.

Ordered, that the enrolling clerk deliver said resolution to the Senate.

After a time the enrolling clerk delivered the original and enrolled resolution which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled resolution which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

A message was received from the Senate announcing that they had passed a bill which originated in the House of the following title, viz.:

House Bill 21. An Act relating to revenue and taxation, providing for corporation license taxes for certain corporations, providing amount and manner of paying same, requiring reports to be made and manner of making same, fixing fines and penalties for violation and repealing existing statutes.

With an amendment thereto.

Also a message in writing from the Senate, as follows, viz.:

To the House of Representatives:

The Senate has disagreed to bills which originated in the House of Representatives of the following titles, viz.:

House Bill 19. An Act to impose a license tax on tobacco warehouses doing business in this State.

House Bill 14. An Act regulating a license tax on automobile trucks.

House Bill 64. An Act to amend article 16, section 1, of chapter 22 of an Act of the General Assembly of 1906, approved March 16th, 1906, relating to "Revenue and Taxation" which same is section 4238 of the Kentucky Statutes, Carroll's 1915, by repealing and re-enacting same.

The House then took up for consideration a bill of the following title, viz.:

House Bill 7. An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, providing for the distribution of said fund, and providing penalties for the violation of its provisions.

Together with Senate amendments proposed thereto.

(For said bill see Journal of April 10th.)

Said Senate amendments proposed thereto are as follows, viz.:

"Amend House Bill 7, in Senate, by striking therefrom everything excepting the title and style, and inserting in lieu thereof the following:

§ 1. Every corporation, association, company, or copartnership or individual engaged in the business or occupa-

tion of manufacturing distilled spirits, known as whisky or brandy, or other species of such double stamp spirits in this state, and every owner or proprietor of a bonded warehouse in this state in which such spirits are stored, shall, in addition to the taxes now imposed by law, pay to the Commonwealth of Kentucky a license tax of two cents on every proof gallon of said distilled spirits which is liable for tax to the Federal Government, as shown by its official records, and the amount of tax due the state shall be thereby fixed and measured by the State Tax Commission.

§ 2. Every corporation, association, co-partnership or individual engaged in distilling such spirits as are described above, and every owner or proprietor or possessor of bonded warehouse in which distilled spirits as above described are stored, shall on the 1st day of January, May and September, each year, make a report to the Auditor of Public Accounts, in writing, sworn to by the person making the report, or if the owner or proprietor or possessor be a corporation, such report shall be made and sworn to by its principal officer or the manager in charge. Such report shall show, in proof gallons the quantity of such spirits on which the Government tax has been paid, or has become due, or transferred under bond or removed from the warehouse during the preceding four months, and shall, at the time of making the report pay to the Treasurer, through the Auditor, the aforesaid tax of two cents per proof gallon on such distilled spirits reported on as above directed. All distilled spirits liable to taxation under this act now in bonded warehouses in this state will be subject to this tax, the same as such spirits which shall be hereafter distilled, or stored in such warehouses, and the state shall have a lien for license tax due, which shall follow any change of ownership.

The tax when collected shall be distributed as follows: To the State Road Fund, twenty (20) per cent. thereof; to the School Fund, thirty (30) per cent. thereof; and fifty (50)

per cent. thereof to the General Expenditure Fund of the State.

§ 3. It shall be the duty of each firm, corporation, association, co-partnership, or individual engaged in the business of manufacturing distilled spirits, or owner or proprietor of a bonded warehouse in the State to make a report on the first day of May, 1917, showing the total number of proof gallons of such distilled spirits as above described in each and every bonded warehouse owned or controlled by such person, firm, corporation, association or individual, and at the same time give the capacity of the distillery. This report to be in addition to the report for license tax paying purposes as above provided.

§ 4. On the failure of any person, firm, or corporation liable therefor to pay the taxes within fifteen days after the same have become due, he or they shall be deemed delinquent, and a penalty of eight per cent. on the amount of license tax due shall attach, and the Auditor shall at once cause such proceeding to be instituted for the collection of such license, with such interest and penalties as may be provided by law for the collection of other taxes.

Sub-Section 1. A receipt duly signed by the Auditor, showing the payment of the license tax herein provided, shall have the force and effect of a license certificate.

§ 5. Any corporation, association, co-partnership, company, or individual who shall violate any provisions of this act shall be guilty of a misdemeanor, and on conviction be fined not less than $500.00 nor more than $1,000.00.

§ 6. There shall be paid upon all spirituous and vinous liquors when sold at retail in this state an excise tax at the rate of twelve cents per gallon, said tax to be paid by the retailer who sells such liquors. The revenue derived from this tax shall be distributed as follows: Thirty-three and one-third per cent. to the Sinking Fund, thirty-three and one-third per cent. to the Road Fund, thirty-three and one-third per cent. to the School Fund. The tax herein imposed shall

not be in lieu of, but in addition to, other taxes imposed on spirituous or vinous liquors.

§ 7. Every retailer who sells spirituous or vinous liquors in this State, upon which the tax provided for herein has not been previously paid, shall, under rules and regulations established by the Auditor of this State, by and with the approval of the State Taxing Commission, affix to each container of such liquor a state excise stamp of the required denomination, such stamp, if possible, to be affixed to the container in such manner that the contents cannot be removed without destroying such stamp, and, in no event, shall the contents of any such container be removed without such stamp being destroyed.

§ 8. The Auditor of Public Accounts shall cause to be prepared adhesive stamps of the required denominations, in such form, of such design, and in such quantities as he may determine, and those required by this act to use such stamps shall obtain them from the Auditor, or such other officers in the various counties of the State, as the Auditor may designate, and shall pay therefor the face value of such stamps.

Sub-Section 1. Any person, firm, association or corporation who shall sell any spirituous or vinous liquors at retail in this state, to the containers of which the necessary stamps have not been affixed, shall be guilty of a misdemeanor, and, on conviction, be subject to a fine of not less than one hundred dollars nor more than five hundred dollars. Any person removing the contents of any container of liquor subject to the tax herein imposed without destroying the stamps affixed to such container, or any person who shall re-use or attempt to re-use any such stamp after the same has been affixed to any container, shall be guilty of a misdemeanor, and on conviction be subject to a fine of not less than one hundred dollars nor more than five hundred dollars. Any person who falsely makes, forges, alters or counterfeits any stamp made or used under the provisions of this act, or who knowingly uses, sells, or has in his possession any such

forged, altered or counterfeited stamp, or any plate or die used in the manufacture or printing thereof, shall be guilty of a felony, and, upon conviction, be liable to imprisonment for a term of not less than two years nor more than ten years.

Sub-Section 2. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Sub-Section 3. There is now a large deficit in the current revenues of the State and an emergency is hereby declared to exist and this act shall take effect from and after its passage.

AMENDMENT No. 2.

Amend the title to House Bill No. 7, in the Senate, by striking same therefrom and inserting in lieu thereof the following:

An Act relating to revenue and taxation; providing a license tax on distilled spirits, known as double stamped spirits, and spirituous and vinous liquors; providing method of collection and distribution and providing penalties for violations of the provisions of this act.

Mr. W. M. Duffy moved that the House take up Senate amendments for consideration section by section.

The yeas and nays being required on said motion by Messrs. Duffy and Dowling were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	H. C. Duffy	Jacob Metzger
Frank J. Brown.	J. M. Elliston	Harry J. Meyers
W. H. Brown	W. G. Gooch	B. F. McAtee
Hiram Brown	W. C. G. Hobbs	L. T. Neat
James S. Cruse	Chas. L. Hunter	C. B. Nichols
S. C. Dobbs	H. Clay Kauffman	S. M. O'Brien
W. E. Dowling	Dr. J. E. Lilly	William A. Perry

Geo. L. Pickett	Joe Schneider	J. D. Wills
W. A. Price	Claude B. Smith	Louis E. Yewell
D. S. Richardson	Adam Spahn	
Lewis Ryans	John S. Webb	—31

Those who voted in the negative were—

C. H. Bays	J. S. Hall	A. B. Pieratt
Chas. D. Bratcher	L. B. Hamilton	J. D. Pumphrey
G. G. Brashear	W. B. Harvey	Harry P. Purnell
E. Bullock	A. B. Holland	Richard Radcliffe
Glover H. Cary	David J. Howard	John T. Roach
A. S. Cooper	J. M. Howell	L. M. Smith
W. P. Cropper	R.B.Hutchcraft,Jr.	E. D. Smith
H. C. Cummins	R. B. Jackson	Thomas Spurrier
Jas. R. Dorman	J. M. Johnson	Ed. D. Stone
Thomas A. Dover	T. R. Jones	R. C. Tartar
J. R. Durham	W. H. Jones	F. C. Trivette
L. L. Embrey	Wm. J. Kuh	J. Wood Vance
T. T. Gardner	W. R. Lyon	J. W. Wall
Wm. Gearheart	Dr. C. W. Mathers	M. O. Wilson
Frank C. Greene	S. Montgomery	E. S. Wood
C. H. Grimes	A. J. Oliver	E. G. Young

—48

And so said motion was disagreed to.

Mr. W. M. Duffy moved that the House non-concur in Senate amendment, sections six, seven and eight, proposed to House Bill No. 7.

The yeas and nays being required on said motion by Messrs. Pumphrey and Duffy were as follows, viz.:

Those who voted in the affirmative were—

H. F. S. Bailey	G. G. Brashear	Hiram Brown
C. H. Bays	Frank J. Brown	E. Bullock
Chas. D. Bratcher	W. H. Brown	Glover H. Cary

A. S. Cooper	J. M. Johnson	John T. Roach
W. P. Cropper	T. R. Jones	Lewis Ryans
James S. Cruse	W. H. Jones	Joe Schneider
S. C. Dobbs	Wm. J. Kuh	L. M. Smith
Thomas A. Dover	Dr. J. E. Lilly	E. D. Smith
W. E. Dowling	Jacob Metzger	Claude B. Smith
William Duffy	Harry J. Meyers	Adam Spahn
Odie Duncan	S. Montgomery	Thomas Spurrier
J. R. Durham	G. B. Moores	Ed. D. Stone
J. M. Elliston	B. F. McAtee	F. C. Trivette
L. L. Embrey	W. J. McMurray	D. B. Tyra
Wm. Gearheart	L. T. Neat	J. Wood Vance
W. G. Gooch	C. B. Nichols	J. W. Wall
Frank C. Greene	S. M. O'Brien	John S. Webb
C. H. Grimes	A. J. Oliver	J. D. Wills
J. S. Hall	William A. Perry	M. O. Wilson
W. C. G. Hobbs	W. A. Price	E. S. Wood
J. M. Howell	J. D. Pumphrey	Louis E. Yewell
Chas. L. Hunter	Harry P. Purnell	E. G. Young
R. B. Jackson	D. S. Richardson	—68

Those who voted in the negative were—

R. T. Crowe	R.B.Hutchcraft,Jr.	A. B. Pieratt
H. C. Cummins	H. Clay Kauffman	John W. Snider
T. T. Gardner	W. T. Lasley	R. C. Tartar
L. B. Hamilton	W. R. Lyon	J. H. Thompson
A. B. Holland	Dr. C. W. Mathers	Frank M. White
David J. Howard	Geo. L. Pickett	—17

And so said motion was agreed to.

Said Senate amendment, sections six, seven and eight were non-concurred in.

Mr. W. M. Duffy moved that the vote by which the House non-concurred in Senate amendment, sections six, seven and eight, be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

Mr. Duncan moved that the House concur in Senate amendment, sections one, two, three, four and five, to House Bill 7.

Said motion was agreed to.

Said Senate amendment, sections one, two, three, four and five, were concurred in.

Mr. Hobbs moved that the House non-concur in Senate amendment 2 to the title of said House Bill 7.

Said motion was agreed to.

Said Senate amendment 2 to the title of House Bill 7 was non-concurred in.

Mr. Harvey moved that the vote by which said Senate amendment 2 to the title of House Bill 7 was non-concurred in be reconsidered and that said motion lie on the table.

Said motion was disagreed to.

Mr. Pumphrey moved that the House do now adjourn until 2 o'clock p. m.

Said motion was agreed to.

At 2 o'clock p. m., the House reconvened.

The House then took up for consideration a bill of the following title, viz.:

House Bill 21. An Act relating to revenue and taxation, providing for corporation license taxes for certain corpora-

tions, providing amount and manner of paying same, requiring reports to be made and manner of making same, fixing fines and penalties for violation and repealing existing statutes.

(For said bill see House Journal of April 5th.)

Together with an amendment proposed thereto by the Senate.

Said amendment proposed by the Senate to House Bill 21, is as follows, viz.:

Insert in line 6, section 1, after the words "trust companies," the following words, to wit: "and all corporations which, under existing laws, are liable to pay a franchise or license tax," so that said section, when thus amended, will read as follows:

"Section 1. License Tax on Corporations—All corporations having capital stock divided into shares, organized by or under the laws of this or any other State or Government, owning property or doing business in this State, except foreign insurance companies, whether fire, life, accident, casualty or indemnity, foreign and domestic building and loan associations, banks and trust companies, and all corporations which, under existing laws, are liable to pay a franchise or license tax, shall pay to this State to be credited to the sinking fund, an annual license tax based upon its authorized capital stock, as hereinafter provided."

Mr. Hutchcraft moved that the House concur in said Senate amendment proposed to House Bill 21.

Said motion was agreed to.

Said Senate amendment proposed to House Bill 21 was concurred in.

Said bill as amended was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. C. G. Hobbs	Geo. L. Pickett
H. F. S. Bailey	David J. Howard	A. B. Pieratt
C. H. Bays	J. M. Howell	W. A. Price
Chas. D. Bratcher	Chas. L. Hunter	J. D. Pumphrey
G. G. Brashear	R.B.Hutchcraft,Jr.	Richard Radcliffe
Frank J. Brown	R. B. Jackson	D. S. Richardson
W. H. Brown	J. M. Johnson	John T. Roach
E. Bullock	W. H. Jones	Joe Schneider
A. S. Cooper	H. Clay Kauffman	L. M. Smith
W. P. Cropper.	Wm. J. Kuh	E. D. Smith
R. T. Crowe	W. T. Lasley	Claude B. Smith
H. C. Cummins	Dr. J. E. Lilly	Adam Spahn
S. C. Dobbs	Dr. C. W. Mathers	Thomas Spurrier
Jas. R. Dorman	Jacob Metzger	Ed. D. Stone
Odie Duncan	Harry J. Meyers	R. C. Tartar
J. R. Durham	S. Montgomery	J. Wood Vance
J. M. Elliston	G. B. Moores	J. W. Wall
L. L. Embrey	John T. Murphy	Frank M. White
W. G. Gooch	B. F. McAtee	J. D. Wills
Frank C. Greene	W. J. McMurray	M. O. Wilson
C. H. Grimes	C. B. Nichols	Louis E. Yewell
L. B. Hamilton	William A. Perry	E. G. Young

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Those who voted in the negative were—

William Duffy	S. M. O'Brien	—2

A message was received from the Senate announcing that they had passed bills which originated in the House of the following titles, viz.:

House Bill 46. An Act fixing time when taxes shall become due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

House Bill 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for road, school and county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the Act.

With an amendment thereto.

House Bill 9. An Act relating to revenue and taxation and providing a license tax on the manufacture of malt liquors, and providing a penalty for the violations of its provisions.

With amendments thereto.

The House then took up for consideration a bill of the following title, viz.:

House Bill 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for road, school and county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the Act.

(For said bill see House Journal of April 19th.)

Said amendment proposed by the Senate to House Bill 49, is as follows, viz.:

"Amend House Bill 49 in the Senate as printed by strik-

ing out in line 3, section 1, of said bill, the following words, 'addition to the' and inserting in lieu thereof the following words 'lieu of all.' ''

''Also amend said bill by adding in line 3, section 1, between the word 'taxes' and the word 'imposed' the following words 'on the wells producing said oil.' ''

Mr. McGlone moved that the House concur in the amendments proposed to House Bill 49 by the Senate.

Said motion was agreed to.

Said Senate amendments proposed to House Bill 49 were concurred in.

Said bill as amended was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Frank J. Brown	Frank C. Greene	W. R. Lyon
W. H. Brown	J. S. Hall	Dr. C. W. Mathers
Glover H. Cary	L. B. Hamilton	S. Montgomery
W. P. Cropper.	W. C. G. Hobbs	John T. Murphy
James S. Cruse	A. B. Holland	B. F. McAtee
H. C. Cummins	David J. Howard	E. B. McGlone
S. C. Dobbs	J. M. Howell	W. J. McMurray
Jas. R. Dorman	Chas. L. Hunter	S. M. O'Brien
Thomas A. Dover	R.B.Hutchcraft,Jr.	William A. Perry
William Duffy	T. R. Jones	A. B. Pieratt
J. R. Durham	W. H. Jones	W. A. Price
J. M. Elliston	H. Clay Kauffman	J. D. Pumphrey
T. T. Gardner	Wm. J. Kuh	Harry P. Purnell
Wm. Gearheart	W. T. Lasley	Richard Radcliffe
W. G. Gooch	Dr. J. E. Lilly	D. S. Richardson

John T. Roach	Adam Spahn	J. D. Wills
Joe Schneider	Thomas Spurrier	M. O. Wilson
L. M. Smith	Ed. D. Stone	E. S. Wood
E. D. Smith	R. C. Tartar	Louis E. Yewell
Claude B. Smith	J. Wood Vance	E. G. Young
John W. Snider	J. W. Wall	—62

Those who voted in the negative were—

Peter Ampler	C. H. Grimes	L. T. Neat
C. H. Bays	R. B. Jackson	D. B. Tyra
G. G. Brashear	Jacob Metzger	Frank M. White
E. Bullock	Harry J. Meyers	
A. S. Cooper	G. B. Moores	—13

Mr. McGlone moved that the vote by which said bill was passed be reconsidered and that said motion lie on the table.

Said motion was agreed to.

The House then took up for consideration a bill of the following title, viz.:

House Bill 9. An Act relating to revenue and taxation and providing a license tax on the manufacture of malt liquors, and providing a penalty for the violation of its provisions.

(For said bill see House Journal of April 18th.)

Together with Senate amendments proposed thereto.

The said Senate amendments proposed to House Bill 9 are as follows, viz.:

Amend House Bill No. 9 by striking therefrom all of same excepting the title thereto and the style, and inserting in lieu thereof the following:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Excise Tax on Fermented Liquor.—There shall be paid on all beer, lager beer, ale, porter and other similar fermented liquors sold at retail in this State or sold at wholesale to persons doing business in this State, a tax of ten (10) cents for every barrel containing not more than thirty-one (31) gallons and a tax at a like rate for any other quantity sold, to be paid by the brewer if he be in the State; if not, by the brewer's agent, or the wholesaler, if he be in the State; and if neither of those just mentioned be in the State then by the retailer. Said tax shall be credited by the Auditor to the General Expenditure Fund.

Every person or firm, and the principal officer of every corporation engaged in the brewing and manufacture of such liquors shall, on or before the tenth of each month, render to the Auditor of Public Accounts a sworn statement in writing, taken from his books, of the quantity of such malt liquors sold or removed for sale to persons doing business in this State and to persons without the State during the preceding month, and shall at the same time pay into the State Treasury the tax on that part thereof sold within the State. Every person, firm or corporation acting as brewer's agent, or selling by wholesale or retail malt liquor manufactured outside of this State shall on or before the tenth of each month render to the Auditor a sworn statement of the quantity so sold during the preceding month and the names and addresses of the persons, firms or corporations from whom purchased, and shall at the same time pay into the State Treasury the tax upon all malt liquors so sold in the State, upon which the tax has not already been paid. For the purposes of the payment of taxes under the provisions of this section, the entire contents of a barrel or case shall be considered sold as soon as any part thereof is sold and shall be reported and the tax thereon shall be paid as of the month in which same is opened. Any failure to make the reports

or pay the tax as provided in this section shall be a misdemeanor, punishable by fine of not less than ten dollars ($10.00) nor more than twenty-five dollars ($25.00), and each day's delay shall constitute a separate offense.

§ 2. All laws and parts of laws in conflict herewith are hereby repealed.

§ 3. This act shall take effect August 1, 1917.

Mr. Spurrier moved that the House concur in said Senate amendments proposed to House Bill 9.

The yeas and nays being required on said motion by Messrs. Spahn and W. M. Duffy, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	J. S. Hall	J. D. Pumphrey
G. G. Brashear	A. B. Holland	Harry P. Purnell
Frank J. Brown	J. M. Howell	E. D. Smith
W. H. Brown	R.B.Hutchcraft,Jr.	Claude B. Smith
E. Bullock	R. B. Jackson	John W. Snider
W. P. Cropper.	T. R. Jones	Thomas Spurrier
James S. Cruse	W. H. Jones	Ed. D. Stone
H. C. Cummins	W. T. Lasley	R. C. Tartar
S. C. Dobbs	W. R. Lyon	F. C. Trivette
Jas. R. Dorman	Dr. C. W. Mathers	D. B. Tvra
Odie Duncan	G. B. Moores	J. Wood Vance
J. R. Durham	B. F. McAtee	J. W. Wall
T. T. Gardner	E. B. McGlone	Frank M. White
Wm. Gearheart	L. T. Neat	E. S. Wood
W. G. Gooch	A. J. Oliver	Louis E. Yewell
C. H. Grimes	A. B. Pieratt	E. G. Young

—48

Those who voted in the negative were—

Peter Ampler	William Duffy	W. C. G. Hobbs
H. F. S. Bailey	J. M. Elliston	H. Clay Kauffman
A. S. Cooper	Frank C. Greene	Wm. J. Kuh

Dr. J. E. Lilly	S. M. O'Brien	Joe Schneider
Jacob Metzger	William A. Perry	L. M. Smith
Harry J. Meyers	W. A. Price	Adam Spahn
S. Montgomery	Richard Radcliffe	J. D. Wills
John T. Murphy	D. S. Richardson	M. O. Wilson

—24

And so said motion was agreed to.

Said Senate amendments proposed to House Bill 9, were concurred in.

Said House Bill 9, as amended, was then finally passed.

The yeas and nays being taken on the final passage of said bill, in accordance with the provision of the Constitution, were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	C. H. Grimes	Harry P. Purnell
G. G. Brashear	J. S. Hall	Claude B. Smith
Frank J. Brown	A. B. Holland	John W. Snider
W. H. Brown	J. M. Howell	Thomas Spurrier
E. Bullock	R.B.Hutchcraft,Jr.	Ed. D. Stone
W. P. Cropper	R. B. Jackson	R. C. Tartar
James S. Cruse	T. R. Jones	F. C. Trivette
H. C. Cummins	W. H. Jones	D. B. Tyra
S. C. Dobbs	W. T. Lasley	J. Wood Vance
Jas. R. Dorman	W. R. Lyon	J. W. Wall
Thomas A. Dover	Dr. C. W. Mathers	Frank M. White
Odie Duncan	G. B. Moores	M. O. Wilson
J. R. Durham	B. F. McAtee	E. S. Wood
J. M. Elliston	E. B. McGlone	Louis E. Yewell
T. T. Gardner	A. J. Oliver	E. G. Young
Wm. Gearheart	A. B. Pieratt	
W. G. Gooch	J. D. Pumphrey	

—49

Those who voted in the negative were—

Peter Ampler	Jacob Metzger	Richard Radcliffe
H. F. S. Bailey	Harry J. Meyers	D. S. Richardson
Glover H. Cary	S. Montgomery	John T. Roach
A. S. Cooper	John T. Murphy	Lewis Ryans
William Duffy	W. J. McMurray	Joe Schneider
Frank C. Greene	L. T. Neat	L. M. Smith
W. C. G. Hobbs	S. M. O'Brien	Adam Spahn
H. Clay Kauffman	William A. Perry	J. D. Wills
Wm. J. Kuh	W. A. Price	—26

Mr. Oliver moved that the vote by which said bill was finally passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The Senate was notified that the House had non-concurred in sections 6, 7 and 8 of Senate amendment proposed to House Bill 7, and that the House had also non-concurred in Senate amendment 2 to the title thereof.

A message was received from the Senate in writing, as follows, viz.:

To the House of Representatives:

The Senate has receded from amendments 6, 7, 8 and 2 to House Bill 7, in which the House had refused to concur.

The said House Bill 7 was then passed by the Senate, as amended, without the above amendments.

A message was received from the Senate announcing that they had passed a bill which originated in the House of the following title, viz.:

House Bill 43. An Act requiring the payment of a

license tax by persons, firms, associations and corporations, who, for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other places where the public is entertained where such compensation is contingent upon gratuities.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a resolution of the following title, viz.:

Senate Res. 7. Resolution providing for payment of the salary that would have been due T. J. Moore to his mother.

Whereupon all other business was suspended, said resolution was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said resolution.

Ordered, that the enrolling clerk deliver said resolution to the Senate.

Mr. Spahn moved that this House do now adjourn until tomorrow morning at 10 o'clock.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, APRIL 25, 1917.

The House was opened with prayer by the Rev. William Stanley of Frankfort, Kentucky.

The reading of the Journal of yesterday's proceedings was dispensed with, and same was approved.

The committee to which the same had been referred reported a resolution of the following title, viz.:

By Mr. Minor of the Committee on Appropriations:

House Res. 6. Resolution directing the Attorney General to compile and have printed in pamphlet form for distribution the Acts of the special session of 1917.

(For said resolution see Journal of April 24th.)

Mr. Spahn offered the following amendment to said resolution, viz.:

Amend the following resolution after the word distribution: "the size of pamphlet shall be about 4 by 7 and printed in 8 point type."

Said amendment was disagreed to.

Mr. Minor moved that said resolution be adopted.

The yeas and nays being taken on the adoption of said resolution in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Peter Ampler	W. H. Brown	H. C. Cummins
H. F. S. Bailey	Hiram Brown	S. C. Dobbs
Geo. B. Barrett	E. Bullock	Jas. R. Dorman
C. H. Bays	Glover H. Cary	Thomas A. Dover
Chas. D. Bratcher	A. S. Cooper	W. E. Dowling
G. G. Brashear	W. P. Cropper	William Duffy
Frank J. Brown	James S. Cruse	Odie Duncan

J. R. Durham	Dr. J. E. Lilly	E. D. Smith
J. M. Elliston	W. R. Lyon	Claude B. Smith
L. L. Embrey	Dr. C. W. Mathers	John W. Snider
T. T. Gardner	Jacob Metzger	Adam Spahn
Wm. Gearheart	Claude D. Minor	Thomas Spurrier
W. G. Gooch	John T. Murphy	Ed. D. Stone
C. H. Grimes	B. F. McAtee	R. C. Tartar
J. S. Hall	W. J. McMurray	J. H. Thompson
W. C. G. Hobbs	L. T. Neat	F. C. Trivette
A. B. Holland	C. B. Nichols	D. B. Tyra
David J. Howard	S. M. O'Brien	J. Wood Vance
J. M. Howell	A. J. Oliver	J. W. Wall
R.B.Hutchcraft,Jr.	William A. Perry	John S. Webb
R. B. Jackson	J. D. Pumphrey	J. D. Wills
J. M. Johnson	D. S. Richardson	M. O. Wilson
T. R. Jones	John T. Roach	E. S. Wood
W. H. Jones	Joe Schneider	Louis E. Yewell
Wm. J. Kuh	L. M. Smith	E. G. Young

—75

There voted in the negative—

W. B. Harvey —1

And so said resolution was adopted.

A message was received from the Senate in writing, as follows, viz.:

"To the House of Representatives:

"The Senate has disagreed to a bill which originated in the House of Representatives of the following title, viz.:

"House Bill 66. An Act to exempt from local taxation and franchise taxes new lines of railroad for a period of five years after construction."

The House then took up for consideration the unfinished business, viz.:

House Bill 7. An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, providing for the distribution of said fund, and providing penalties for the violation of its provisions.

(For said bill see House Journal of April 10.)

(For said amendments proposed thereto by the Senate see House Journal of April 24.)

(For the report of the Senate reporting that that body had receded from amendments 6, 7, 8 and 2 to House Bill 7 in which the House had refused to concur, see Journal of April 24.)

Said bill as amended was then finally passed.

The yeas and nays being taken on the final passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

C. H. Bays	Odie Duncan	R. B. Jackson
Chas. D. Bratcher	J. R. Durham	J. M. Johnson
G. G. Brashear	J. M. Elliston	T. R. Jones
Frank J. Brown	L. L. Embrey	W. H. Jones
W. H. Brown	T. T. Gardner	Wm. J. Kuh
Hiram Brown	Wm. Gearheart	W. T. Lasley
E. Bullock	W. G. Gooch	Dr. J. E. Lilly
W. P. Cropper	C. H. Grimes	W. R. Lyon
James S. Cruse	J. S. Hall	Dr. C. W. Mathers
H. C. Cummins	W. C. G. Hobbs	Claude D. Minor
S. C. Dobbs	A. B. Holland	G. B. Moores
Jas. R. Dorman	J. M. Howell	John T. Murphy
Thomas A. Dover	Chas. L. Hunter	B. F. McAtee
William Duffy	R.B.Hutchcraft,Jr.	E. B. McGlone

C. B. Nichols	Claude B. Smith	J. W. Wall
A. J. Oliver	John W. Snider	John S. Webb
Geo. L. Pickett	Thomas Spurrier	Frank M. White
A. B. Pieratt	Ed. D. Stone	M. O. Wilson
W. A. Price	R. C. Tartar	E. S. Wood
J. D. Pumphrey	J. H. Thompson	Louis E. Yewell
Harry P. Purnell	F. C. Trivette	E. G. Young
D. S. Richardson	D. B. Tyra	
Lewis Ryans	J. Wood Vance	—67

Those who voted in the negative were—

Peter Ampler	David J. Howard	William A. Perry
H. F. S. Bailey	H. Clay Kauffman	Richard Radcliffe
Glover H. Cary	Jacob Metzger	John T. Roach
A. S. Cooper	Harry J. Meyers	Joe Schneider
W. E. Dowling	S. Montgomery	L. M. Smith
Frank C. Greene	W. J. McMurray	E. D. Smith
L. B. Hamilton	L. T. Neat	Adam Spahn
W. B. Harvey	S. M. O'Brien	J. D. Wills
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Mr. Oliver moved that the vote by which said bill was passed be reconsidered, and that said motion lie on the table.

Said motion was agreed to.

The committee which had heretofore been appointed to draft suitable resolutions, relative to the death of the Hon. James E. Stone, reported as follows, viz.:

By Mr. Hiram Brown, chairman of said committee:

Whereas, the Honorable James E. Stone, who was for many years clerk of this House, has answered the final roll call, and

Whereas, it is fitting that some action should be taken

by this body as a memorial of the great value of his services to the State and especially to the General Assembly, and as an expression of the affectionate regard in which he was held by the members of the House,

Be it resolved by the House of Representatives, that it is the sense of this body that a true Kentuckian has gone from among us, a man whose uprightness and efficiency commanded our respect, a man whose genial nature inspired our love, and an associate in the work of legislation, whose willingness to assist all who might need his help, especially the younger members, earned our lasting gratitude.

Be it resolved further, that this resolution be spread upon the Journal of the House, that a copy thereof be published in the State Journal of Frankfort, and that the clerk send a copy thereof to the widow and daughter of Mr. Stone.

Mr. Hiram Brown moved that said resolution be adopted.

Said motion was agreed to.

Said resolution was adopted.

Mr. Minor offered the following resolution, viz.:

Whereas, the Special Tax Commission appointed by His Excellency, Governor A. O. Stanley, pursuant to a resolution adopted by the General Assembly of the Commonwealth of Kentucky at the regular session of 1916, has given much time and labor to the study of the taxing question for the betterment of the State;

Whereas, said Special Tax Commission was composed of the Hon. Hite Huffaker, chairman, Hon. H. M. Brock, Hon. S. R. Glenn, Hon. George Pickett, Hon. A. J. Oliver, Hon. Reuben B. Hutchcraft, Jr., and Hon. T. T. Gardner, therefore,

Be it resolved by the House of Representatives, that the House of Representatives does hereby extend to the members of said Special Tax Commission sincere appreciation of the work which they have so faithfully done, believing that at all times this commission has had the best interests of our great State at heart.

Be it further resolved, that this resolution be spread upon the Journal as a memorial of our confidence in and appreciation of said Special Tax Commission, and their labors.

Mr. Minor moved that said resolution be adopted.

Said motion was agreed to.

Said resolution was adopted.

Mr. Greene offered the following resolution, viz.:

Whereas, the extraordinary session of 1917, has continued for the same number of days as a regular session, and,

Whereas, the duties incumbent upon the chief clerk and the assistant clerk of the House of Representatives have been laborious equally as much so as if it were a regular session, and

Whereas, for said services it has been a custom inviolate to compensate said chief clerk and assistant clerk commensurate with their said service in addition to the regular amounts due them, and this body is precluded from making appropriation therefor,

Be it resolved by the House of Representatives, that the services so rendered by the Hon. Eli Berry, chief clerk of the House, and his assistant, Hon. Oscar Wicker, during this extraordinary session, be gratefully acknowledged, and that we express our appreciation of the most efficient service

of both the chief clerk and assistant clerk, and all the officers of the House.

Mr. Barrett moved that said resolution be adopted.

Said resolution was adopted.

Mr. Radcliffe offered the following resolution, viz.:

Whereas, Hon. W. G. Gooch, the able and intrepid Representative from Lincoln county, has a public and private record, that appeals to every lover of honesty, sincerity and moral virtue; possessing a strong mind, and gifted with a careful and painstaking judgment, his services to his people have been invaluable, both as a public official and citizen, and they have many times shown to him, that they esteem him, love him and trust him: and

Whereas, he has served in this body during the regular and special session, and his conduct has been marked by dignity, honesty and unselfish patriotism, and has won for him the respect of all his colleagues, and the admiration and approval of the public; and

Whereas, this body will adjourn before the 54th anniversary of his birth, and we will not have an opportunity to give a public demonstration of our regard;

Therefore, be it resolved, that we extend to him our congratulations now and wish for him success, prosperity and happiness.

Mr. Radcliffe moved that said resolution be adopted.

Said motion was agreed to.

Said resolution was adopted.

The committee which had heretofore been appointed to

draft suitable resolutions relative to the death of the Hon. Thomas J. Moore, reported as follows, viz.:

By Mr. Cary, chairman of said committee:

Whereas, the Hon. Thomas J. Moore, while a member of the Kentucky Senate, died April 17th, 1917, aged 41 years,

Be it resolved by the House of Representatives, that the untimely death of Senator Moore is a loss to the State of Kentucky, a loss to the legislative body of which he was an able member;

That his friends were legion and will hold him close in their memory, ever remembering his many virtues.

That we tender to his family our deep sympathy; that a copy of these resolutions be certified and delivered to the mother of Senator Moore.

Mr. Barrett moved that said resolution be adopted.

Said motion was agreed to.

Said resolution was adopted.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, bills of the following titles, viz.:

House Bill 9. An Act levying a tax on all beer, lager-beer, ale, porter, or other malt liquors, manufactured, or received, or possessed, for sale or consumption, providing method of determining the tax, fixing liability therefor, distributing the revenue from said tax among various funds, and providing a penalty for a violation of the provisions of this act.

House Bill 21. An Act relating to revenue and taxation, providing for corporation license taxes for certain corpora-

tions, providing amount and manner of paying same, requiring reports to be made and manner of making same, fixing fines and penalties for violation and repealing existing statutes.

House Bill 43. An Act requiring the payment of a license tax by persons, firms, associations and corporations, who, for compensation engage in the business of operating hat and coat racks or check rooms at hotels, restaurants or other places where the public is entertained where such compensation is contingent upon gratuities.

Whereupon all other business was suspended, said bills were severally read at length and compared in open House, and were found to be correctly-enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said bills.

Ordered, that the enrolling clerk deliver said bills to the Senate.

After a time the enrolling clerk delivered the original and enrolled bills which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bills which originated in the House and which have been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, bills of the following titles, viz.:

House Bill 46. An Act fixing time when taxes shall be-

come due, when penalties and interest shall be imposed, and prescribing duties of sheriffs as to settlements.

House Bill 49. An Act imposing a license or franchise tax on any person, firm, corporation or association engaged in the production of oil in this State and authorizing counties also to impose such tax for road, school and county purposes; providing methods of determining the amount of tax due and prescribing penalties for a violation of the provisions of the act.

House Bill 7. An Act relating to revenue and taxation, and providing a license tax on distilled spirits, known as double stamp spirits, providing for the distribution of said fund, and providing penalties for the violation of its provisions.

Whereupon all other business was suspended, said bills were severally read at length and compared in open House, and were found to be correctly enrolled. Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to each of said bills.

Ordered, that the enrolling clerk deliver said bills to the Senate.

After a time the enrolling clerk delivered the original and enrolled bills which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled bills which originated in the House and which have been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

A message was received from the Senate announcing that they had concurred in a resolution which originated in the House, of the following title, viz.:

House Res. 6. Resolution directing Attorney General to compile and have printed in pamphlet form for distribution the Acts of the special session, 1917.

Also the following reports in writing were received from the Senate, viz.:

"To the House of Representatives:

"The Senate has disagreed to House Bill 65. An Act to repeal and re-enact section 6 of House Bill No. 2 of the extraordinary session of the General Assembly held in 1917, relating to limitation as to actions to assess certain property wilfully omitted from assessment."

To the House of Representatives:

The Senate has disagreed to a bill which originated in the House of Representatives of the following title, viz.:

House Bill 8. An Act to amend section 4114a of Chapter 108 of Kentucky Statutes relating to revenue and taxation.

Mr. Murphy, of the Committee on Enrollments, reported that they had examined and found correctly enrolled, a resolution of the following title, viz.:

House Res. 6. Resolution directing Attorney General to compile and have printed in pamphlet form for distribution the Acts of the special session, 1917.

Whereupon all other business was suspended, said resolution was read at length and compared in open House, and was found to be correctly enrolled.

Thereupon the Speaker of the House of Representatives in open session in the presence of the House affixed his signature to said resolution.

Ordered, that the enrolling clerk deliver said resolution to the Senate.

After a time the enrolling clerk delivered the original and enrolled resolution which originated in the House to the clerk.

Ordered, that the chief clerk deliver the enrolled resolution which originated in the House and which has been signed by the presiding officers of the House and Senate to the Governor.

After a time the chief clerk reported that he had performed that duty.

Mr. Spurrier moved that the House give to the Speaker a rising vote of thanks and appreciation for his fair, just and impartial rulings upon all questions coming before him.

Said motion, by a rising vote, was unanimously agreed to.

A message was received from the Senate through a committee composed of Senators Brock, Taylor and Helm that the Senate had completed the business before that body.

The Speaker appointed Messrs. Gardner, T. R. Jones and Pumphrey as a committee to notify the Senate that at the completion of the Enrollment Committee's report the business of the House will have been completed.

Said committee reported to the House that they had performed that duty.

The Speaker appointed Messrs. Hutchcraft, Hobbs and Pickett a committee to wait upon the Senate and to inform that body that the House had completed the business of this special session of the General Assembly, and to ask the appointment of a like committee on the part of the Senate to act with them to wait upon the Governor, and to inform him that the special session of the General Assembly had completed the business before it and were now ready to adjourn *sine die* and to ask if he had any further communications to make to them.

Said committee retired and after a time returned and reported that they had discharged their duty; that the Governor had informed them that he had no further communication to make to this special session of the General Assembly.

Mr. S. Mazyck O'Brien moved that this House do now adjourn *sine die.*

Said motion was seconded by Mr. William J. Kuh and Mr. W. C. G. Hobbs.

Said motion was agreed to.

And, thereupon, at 2:30 p. m., the House adjourned without day.

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